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THE GIFT OF
Mass. State Auditor

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PUBLIC DOCUMENT..... .....No. 6.

REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1866.

BOSTON:
WRIGHT & POTTER, STATE PRINTERS,
No. 4 Spring Lane.
1867.

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Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON,
January 15, 1867.

Hon. JAMES M. STONE, *Speaker of the House of Representatives.*

SIR:—I have the honor to transmit to the legislature herewith the Report of the Auditor of Accounts, for the year ending December 31, 1866.

Very respectfully,
Your obedient servant,

HENRY S. BRIGGS, *Auditor.*

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Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON,
January 15, 1867.

To the Honorable Senate and House of Representatives.

In compliance with the provisions of the statutes, I have the honor to present the Eighteenth Annual Report of the Auditor of Accounts, it being for the year ending December 31, 1866.

By the fifth and sixth sections of chapter 15 of the General Statutes, it is provided that "on or before the fifteenth day of January, in each year, the auditor shall submit to the legislature a report exhibiting a full and accurate statement of the financial condition of the Commonwealth, and of the pecuniary transactions thereof, during the year ending on the last day of the preceding month;" and that

"He shall include in his report, an estimate for the following year of the ordinary income of the Commonwealth, and other means which he may point out for the defraying of expenditures, and shall annex thereto such representations or suggestions as he may deem necessary."

The Act of the year eighteen hundred and fifty-eight, chapter 158, in sections two, four, five, six, seven, eight, nine and sixteen, not expressly repealed by the enactment of the General Statutes, and which have been understood to remain in force, makes the following provisions:—

"The annual report of the auditor shall contain a summary statement of the receipts into and payments from the treasury of the Commonwealth in each year. Said report shall also contain a detailed and

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particular statement of the receipts and expenditures belonging to each year; and for the purposes of this statement the account of receipts shall include all the revenue properly accruing or provided by law during the year, whether any part thereof be unpaid at the end of the year or not: *provided*, that the amount of revenue thus unpaid shall be distinguished in the account. In like manner, the account of expenditures in the detailed statement, shall include, first, the total expense incurred during the year, for the support of all permanent departments, services and institutions; and second, all exceptional and special charges incurred for objects ordered within the year, the account being constructed in such a manner as to show the total expenditure actually incurred within the year, whether the same has been paid during the year, or whether the whole or a part thereof remain unpaid at the close of the year; *provided* that the amounts paid and unpaid shall be properly distinguished. The variations between said summary account and said detailed account shall be indicated and explained by proper notes and references."

"The auditor's report, in each year, shall show the aggregate amount of funded debt at the beginning and end of the year respectively, the balance of increase or decrease, and a statement of the cause of such balance, and in like manner shall show the aggregate amount of the temporary loan, at the beginning and end of the year, the balance of increase or decrease, and a statement of the cause of such balance. The report shall likewise state whether the ordinary expenses of the year have exceeded the income, or the contrary, and show the amount of the balance, with an explanation of the means by which any deficit may have been met, or the purposes to which any surplus may have been applied."

"It shall be the duty of the auditor to include in his report, the items of all accounts of expenditure, so far as they may be useful or interesting to the people of the Commonwealth; and in particular, so far as may be practicable, the various heads of expenditure shall be separated, so as to show the different officers or boards, under whose directions the several portions of the expenditure have been incurred; all salaries, and other general charges shall likewise be separated, so as to show the different classes of officers who received the several portions of the expenditure; and no expenditure exceeding five hundred dollars, shall be included under any indefinite head, if it be composed of separate items."

"The auditor's report shall annually contain a particular statement of the manner in which the moiety of the income of the school fund, applicable to educational purposes, has been disbursed."

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"The auditor's report shall hereafter describe the new investments of any portion of the funds belonging to the Commonwealth, which may have been made during the year."

"In estimating the value of the shares of Western Railroad stock belonging to the Commonwealth, the treasurer and auditor shall not assign a separate numerical value to the rights in the loan sinking fund; and all railroad shares or other securities shall be received at their market value at the time of making the report."

This recital of the terms of the statutes may be useful to explain the statements, summary and detailed, presented in this Report, conforming mainly in their form and arrangement to the system adopted in the year succeeding the statute of eighteen hundred and fifty-eight, and which has been uniformly followed in the successive reports down to the present time.

RECEIPTS AND PAYMENTS IN 1866.

The gross amount of receipts into the treasury during the year ending December 31, 1866, was $18,501,810.68, including the balance of $959,373.77 on hand at the beginning of the year; and the payments therefrom during the same period, amounted to $16,324,642.99, leaving a balance on hand January 1, 1867, amounting to $2,177,167.69.

Of the total receipts, as above stated, the sum of $5,437,214.39 accrued on account of ordinary revenue; and $12,105,222.52 on account of trust and other funds, including deposit and temporary loans.

The *ordinary revenue* in the classification adopted from the usage of former years is made up mainly of the bank tax, savings banks tax, direct State tax of the year, and so much as remains unpaid of that of the preceding year, corporation and coal and mining companies tax, insurance taxes, from alien passengers, receipts from State prison, income of Union Loan Sinking Fund, premium and accrued interest on scrip issued, and interest on deposits.

Of the total payments there were disbursed on account of expenses payable from the ordinary revenue the sum of $6,877,720.85; and on account of various funds, $9,446,922.14.

A more particular enumeration of the sources of these receipts, and the objects for which the payments were made, is given in Statements IX., X., XI. and XII. of this Report.

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It should be observed, that of the revenue as stated, $858,243.01 is only a nominal receipt, it being that portion of the corporation tax which is collected for and refunded to the various cities and towns.

REVENUE AND EXPENSES FOR 1867.

The ordinary revenue for the year 1867 is estimated to be $1,088,000. The sources of this revenue will be more particularly examined when the general subject of revenue is considered; and the details upon which the estimate is based will be found in Statement IV. of this Report.

The uncertain character of this estimate in the most considerable item of revenue, that from the Corporation Tax, is obvious upon a consideration of the many contingencies to which the value of stocks and the rate of taxation are subject. The income of the Union Loan Sinking Fund is not included.

Previous to the enactment of the General Statutes, the Auditor was required to submit an estimate of the expenses, distinguishing the ordinary and current from the extraordinary. Although this requirement was dropped in the revision of the statutes in 1859, and it might be inferred that this estimate was no longer expected or desired, I find that my predecessors have invariably presented the statement, and I have followed the precedent, although it must necessarily be made subject to the contingencies of the legislation of the year.

The ordinary expenses of the year, made up principally of the cost of maintaining the State government, the support of charitable and reformatory and correctional institutions, for the militia, and military departments, and State police, are estimated at $2,360,000.

The expenses for the last year of this class have been taken as the basis of this estimate. While no increase over those of last year is contemplated, it is thought there may be a reduction to the amount of about $60,000 in the legislative, charitable, and military departments.

The expenses denominated extraordinary or exceptional are so classified to distinguish them from those which under existing laws are perpetual; while, as to the other class, their continuance is limited to a period which, though certain to come, is not yet definitely determined.

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These expenses for the current year are estimated to be $3,998,000; which, added to the ordinary, makes, after deducting the amount of ordinary revenue, the sum of $4,975,000 as the balance of expenses.

This sum may be reduced by so much of the cash on hand as may not be needed for appropriations for 1866 not yet called for, say $200,000; leaving the amount to be provided for by the legislature, $4,775,000.

The particulars of the estimated extraordinary expenses are as follows:—

State aid to disabled soldiers and sailors, . .	$1,220,000 00
Interest on public debt, includ. premium on gold,	1,520,000 00
Payment to Sinking Funds, ...	288,000 00
Troy and Greenfield Railroad, . . .	600,000 00
Charitable, ...	15,000 00
Military—Soldiers' Home and State Agency, .	20,000 00
Printing—Census Returns and Adjutant-General's Reports, ...	40,000 00

PUBLIC DEBT.

The total debt of the State on the 1st of January, 1867, funded and temporary, was $27,347,187.41. The amount funded is $24,399,224.25.

Of this amount, it may be assumed that there is provided for by sinking funds, and by the Eastern and Norwich and Worcester Railroad Corporations, $19,863,888.

The loans included in this class are, Western Railroad sterling bonds, Eastern Railroad bonds, Norwich and Worcester Railroad bonds, State Almshouse scrip, State House scrip, Lunatic Hospital and State Prison scrip, Five and Six per cent. scrip of 1861, Union Fund Loans, Back Bay Loan, Bounty Fund Loan, and Massachusetts War Fund Loan of 1866.

This leaves unprovided for of the funded debt, $3,479,680, and the temporary debt, $4,003,619.41; in all, $7,483,299.41, except so far as a part of the cash on hand may be applied in taking up temporary loans.

The temporary debt is made up of the Three Years' Loan, ... $1,055,656 25

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Deposit Loan,	$1,102,232 24
7 per cent. Loan,	1,842,905 92
And a small balance of the 7.30 Loan,	2,825 00

One of the duties of the Auditor, before enumerated, is to show in his Report "the balance of increase or decrease of the funded debt, and a statement of the cause of such balance;" and so of the temporary loan.

The whole debt, as stated in the Report of the Auditor for January 1, 1866, was	$23,047,873 36
It was, January 1, 1867,	27,347,187 41
Showing an increase of	4,299,314 05
The funded debt in 1866 was	$19,056,435 56
It is now	23,343,568 00
Showing an increase of	4,287,132 44
The temporary debt in 1866 was	$3,991,437 80
It is now	4,003,619 41
Showing an increase of	12,181 61

The increase of the funded debt is thus accounted for:

Issue of Bounty Fund Loan scrip,		$1,996,500 00
Issue of Massachusetts War Fund scrip,		2,113,000 00
Apparent increase in loan to Western and Troy and Greenfield Railroads by the difference between sterling currency reduced to federal, at $4.84 per £, instead of $4.44, as heretofore computed,		401,760 44
Total increase,		4,511,260 44
It has been diminished, by payment of Eastern Railroad scrip,	$75,000 00	
Scrip of 1856,	100,000 00	
Total decrease,		175,000 00
Showing the balance of increase to be		$4,336,260 44

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This statement shows the increase to be greater by about $50,000 than appears by a comparison of the whole amount on the 1st of January, 1866, with that on the 1st of January of the current year. I am not able to account for this difference. I have taken the statement of the issues of scrip during the year from the treasury department, and the amount of debt for 1866 from the official Report of the Auditor. It may be that the apparent difference results from a complication of accounts involved in issuing scrip in one year on account of transactions of another.

It is impracticable to give the details of the operations of the treasury department in the management of the temporary debt, naturally and necessarily fluctuating in amount from week to week. It will be seen that its aggregate does not materially differ from that of January 1, 1866, although that which then existed has for the most part been converted into permament loans, while its place has been supplied by new obligations, somewhat different in form and conditions, made necessary by new exigencies.

It may be stated generally that new loans have been necessary to meet demands upon the treasury, because appropriations for which special provisions were intended but not made, have been met by payments from the ordinary receipts, and because the expenditures, as well ordinary as exceptional, and those authorized by special legislation, have been greatly in excess of estimates made when the State tax was assessed, while the receipts of revenue have been as far below the estimate.

From the foregoing statement of debts provided for, there should be excepted the payments for premium on gold required to pay the interest on the whole of it, except the Massachusetts War Loan, and so much of the principal of the Eastern Railroad Loan as falls due in 1867. This addition is none the less appreciable because it is exceptional, and does not appear on the face of the scrip.

That part of the debt provided for by sinking funds, which depend wholly or in part for their increase and completion upon annual legislation and taxation, is made up of the Bounty Fund Loans and the War Fund Loan.

The part of the funded debt for which no provision is made consists of consolidation statutes scrip, six per cent. scrip of 1856,

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five and six per cent. scrip of 1861 for funding the public debt, Troy and Greenfield Railroad Loan, and Coast Defence Loan.

It is true that the treasurer's books show an account of a small sinking fund for the Troy and Greenfield Railroad debt; but it is doubtful whether, since the road has come into the possession of the State there is any provision for the continuance of this fund; and in any event it is so small, and the annual increase comparatively so insignificant, that the debt should not be excepted from the class in which it has been placed. Neither does the change from the relation of mortgagee to that of absolute owner, if this is the present relation of the State, thereby make any specific provision for this debt, however much it may add to the resources which may be generally available for the payment of its indebtedness. Of the unprovided for funded debt there falls due,—

In 1868, ...	$90,000 00
1869, ...	1,055,656 00
1870, ...	260,000 00
1872, ...	100,000 00

None of the balance matures until 1883, when the Coast Defence Loan of $888,000 is payable.

A more detailed statement of the public debt is presented, as likely to be "useful and interesting to the people."

The first in the order of arrangement, and in date, is the loan to the Western Railroad Corporation, which is so well understood, both in its origin, and in the ample provision made for its payment, that no further notice is necessary.

Troy and Greenfield Railroad Corporation.

Following this is the Troy and Greenfield Railroad Loan of $1,720,680. The early history of this loan is also too well known to need further attention. Its present condition, and the relations of the State may not be so generally or so fully understood. There have been executed to the State three mortgages to secure this loan, which are held to cover the road in its present location; but here as elsewhere in the consideration of this subject, the State will be treated as the *owner* of the road. There is one view of the subject, however, in which the mortgage and other securities may be important. If the

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proviso in the statute of 1862, passed subsequently to the date of the last mortgage, is still in force, the company has a right of redemption, which will continue for ten years after the road and tunnel shall have been completed and opened for use. The mortgages were given to secure the payment of the $2,000,000 loan, which was all that had been authorized up to the date of the last mortgage; viz., March, 1862.

Of this security the committee on railways and canals in a special report on this subject say, that until the tunnel is completed; it is only valuable to the extent of the value of the materials of the superstructure.

Beside the mortgage security, there is a provision that the interest on scrip to the amount of $200,000 issued for the purchase of the Southern Vermont Railroad, shall be paid from receipts of interest on bonds issued by that road, and from so much of the receipts from the rent of said road as may be necessary; and that the balance of said rent shall be applied to the sinking fund of the Troy and Greenfield Railroad. This it will be seen does provide for the payment of interest on $200,000 of the Troy and Greenfield Railroad Loan, and that there is a balance of about $1,500 per annum applicable to the sinking fund.

The commissioners on the Troy and Greenfield Railroad in their report of January 1, 1866, say, that under the contract made with connecting roads, which provides that one-fifth of the gross earnings of those roads on business which may pass through the tunnel or over any part of the Troy and Greenfield Railroad east of North Adams, shall be paid to the State so long as such payments shall be necessary to make the investment by the State yield a net income of six per cent., "it is expected that the whole of this contribution will not be needed very long;" * * "and that ultimately sufficient revenue for this purpose will be derived from the Troy and Greenfield Railroad alone."

Since this expectation was expressed it is understood that the commissioners have estimated that it will require twelve years to complete the tunnel, and that the aggregate of future cost, exclusive of interest, will be $3,610,000. This would seem to present a prospect of a somewhat long postponement of any practical results from these contracts.

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To recur to the mortgage,—it is difficult to perceive how it can be held to cover advances made after foreclosure, and which the State was under no obligation to make. The attorney-general, in an opinion given in 1862, says that for future advances additional assurances may be desirable. This was before possession was taken or authorized by the Act of 1862. About one million and a half of the $2,200,000 authorized had been issued before the entry for possession, and the $750,000 issued after the commissioners had control of the work, in behalf of the State, can hardly be considered as having been advanced to the corporation.

Eastern Railroad and Norwich and Worcester Railroad Bonds.

These loans are amply secured, and the interest and instalments of the principal as they become due are promptly paid by the companies. There will be, however, so long as the currency of the country is so depreciated, an annual charge upon the State, for the difference between currency and the price of gold coin, in the payment of the interest on these loans, and of so much of the principal as matures. This comes from the voluntary undertaking of the State, in 1862, to pay all its bonds and interest in gold, while it is held by the railroad companies that the condition of their obligations to save the State harmless from liability on account of its loans, is fulfilled by furnishing the funds to pay interest and principal in lawful money, (currency.) Whatever may be thought of the equity of such a claim, it does not appear to have been considered sufficiently weak as a legal position, to justify legal proceedings against the companies.

State Almshouse five per cent. scrip, $210,000.

The laws authorizing this loan and providing for its payment by a sinking fund, are the Acts of 1852, chapter 275; 1853, chapter 352; and 1854, chapter 355. The first authorized the building of three almshouses and repairing the buildings on Rainsford Island, and provided for a loan on twenty years' scrip of $100,000, and that $3,000 annually should be reserved from the amount received from alien passengers to constitute a sinking fund. The Act of 1853 provided for $60,000 to be

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raised by similar issues of scrip, to make up deficiencies in former appropriations and for furnishing and equipping the buildings. The Act of 1854 provided for raising $50,000 more upon the same terms, to make up deficiencies in the general appropriations for the several almshouses, and for the payment of debts incurred and contracts entered into for the building and furnishing them; and directed that an additional $3,000 should be paid annually from the same source to the sinking fund. This fund, on the first day of January, 1867, amounted (par value,) to $108,887.92, and at the present rate of increase will be sufficient, or very nearly so, to extinguish the debt.

Enlargement of State House five per cent. scrip, $165,000.

Sixty-five thousand dollars of the above amount was issued under chapter 191, Acts, 1853, "in order to defray the expense incurred in the erection on the north side of the State house, of a fire-proof building to connect with the main edifice." By the Act of 1854, chapter 452, $100,000 was appropriated for the same purpose and for heating apparatus, and scrip, for that amount authorized. The redemption of this scrip, together with other to be hereafter noticed, is secured by the "Debt Extinguishment Fund," established by chapter 197 of the Acts of 1857, by which it is provided that after the payment in that year of the scrip issued for subscription to stock of the Western Railroad, the residue of the securities in the Western Railroad stock sinking fund, together with the balance of the Western Railroad stock belonging to the State, and the claim upon the general government for military services, shall be set apart for the extinguishment of that part of the State scrip issued for the enlargement of the State house and State prison, and for the establishment of the State Reform School, and the Lunatic Hospitals at Taunton and Northampton, and that the income from said fund, except the dividends on the Western Railroad stocks should be added to the principal until the sum should become equal to the amount of the several parcels of scrip, the redemption of which was to be provided for. This fund, if undisturbed, will answer the purpose contemplated.

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Taunton Lunatic Hospital and State Prison five per cent. scrip of 1854—$94,000.

Chapter 430 of the Acts of 1854, simply authorizes this amount of scrip "in order to provide means for completing and furnishing the hospital at Taunton, and purchasing land in connection with the State prison at Charlestown," and it is a part of the debt which the Debt Extinguishment Fund will liquidate.

Six per cent. scrip of 1856.

This was issued for funding the unfunded debt then existing. Scrip to the amount of one thousand dollars of this loan, due in 1862, is outstanding, because it has not been presented for payment, and is supposed to be lost.

Northampton Lunatic Hospital six per cent. scrip, $200,000.

This was issued under chapters 282 and 283 of the Acts of 1857, to defray the expense of establishing and completing a hospital for the insane in Western Massachusetts, and is also provided for by the Debt Extinguishment Fund.

Consolidation Statutes five per cent. scrip, $150,000.

The purpose of the loan appears in the title of the Act, chapter 293, Acts 1859. There is as yet no provision for its payment.

Scrip of 1861—$300,000.

The law authorizing the debt represented by this scrip is chapter 198 of 1861, entitled "An Act making provision for the unfunded debt of the Commonwealth and for other purposes." The scrip is made redeemable in three equal sums, in 1868, 1870, 1872. Of the whole amount $53,000 was negotiated at five per cent.—the balance at six per cent. interest. No specific provision has been made for its payment.

Back Bay five per cent. Loan, $220,000.

This loan was authorized by chapter 200 of Acts, 1860 and chapter 15, of 1862. The first named Act provided for $500,000 issue of scrip, which by the subsequent Act was reduced to $250,000. The Act of 1860 is entitled "An Act for the

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more speedy filling of the lands in the Back Bay." Its payment was provided for by a sinking fund to be created by reserving "the moiety of the proceeds of sales previously applicable by law to improvements after meeting the interest on the scrip and certain other specified charges, together with all premiums that might be realized on the sale of scrip, until the fund so created was equal to the amount of scrip issued." That limit was reached some time since. I understand that the income of this fund is in the treasurer's department appropriated to the payment of interest on the scrip.

The portion of the debt now to be examined was contracted for expenses incurred in connection with the war of the rebellion, and is as follows:

Union Fund five and six per cent. Loan, 1861–2—$3,600,000.

Three millions of this amount was authorized by chapter 216 of 1861—"An Act to provide for the maintenance of the Union and Constitution" approved May, 21, 1861. By its terms were ratified and confirmed previous contracts and payments for raising equipping and transporting troops, and the governor and council were invested with full authority to continue the expenditure, including payment of troops. The scrip was made redeemable in not less than ten nor more than thirty years, and was negotiated for various periods, ranging from ten to sixteen years—nearly half of the amount falling due in 1876. Chapter 147 of the Acts of 1862 simply increases the amount by $600,000, which was negotiated at five per cent., and matures in 1877–8.

The payment of this debt is provided for by Acts of 1861, chapter 209, and 1862, chapter 80, creating a sinking fund. By the statute last named, all scrip, certificates of debt and money, received by the Commonwealth from the United States under the provisions of the former Act, are pledged and held as part of the sinking fund, and the principal of the same is to be applied for the redemption of the scrip; and there is to be raised by taxation in each year, commencing with 1863, a sum equal to one-tenth of the difference between the amount of scrip issued and the market value of the securities and moneys received from the United States. This fund, on the 1st of January, 1867, taking the par value of the

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securities in which it is invested, was $3,184,593.35. It is now more than sufficient to pay the debt at its maturity if it is allowed to increase by the yearly addition to it of its own income, according to what appears to be the provisions of existing laws relating to the subject. The judgment of the treasurer's department is different, and transfers the income to the general revenue, leaving the difference between the amount of the fund and that of the scrip to be provided for by taxation.

It is true there might be authority found for the course pursued, in the Act of 1862, but a subsequent Resolve, (chapter 28, section 4,) of the same year, appears to control the former by providing that in all cases for which no other provision is made by law, the income or any surplus thereof, of all funds, shall be added to the principal. A computation will show that at five per cent. compound annual interest (most of its securities are six per cents., and the interest payable semi-annually,) about $2,328,100 would provide for the payment of this loan as it falls due; and at six per cent. only $2,140,200 would be required. If the income continues to go into the general revenue account there will be required under existing laws, an annual tax;—$41,950 for the current year, and gradually diminishing as the annual addition of such tax by so much lessens the difference between the amount of the scrip and the principal of the fund. The natural and simplest arrangement is, as I respectfully suggest, to retain the amount which with its annual increase would extinguish the debt at maturity, and transfer the balance, which would be about $850,000, to some other purpose; an appropriate one being the establishment of a similar fund for some of the other war loans, where such funds do not now exist, or are inadequately provided for.

Bounty Fund five per cent. Loan, 1863—$200,000.

The Act authorizing this loan, is chapter 91 of 1863, and provided for raising a sum not exceeding $1,500,000. It was limited in its application to the payment of bounties and expenses of recruiting. Its sinking fund is founded on an annual tax equal to one-tenth of the amount drawn from the fund. The scrip was to run for not less than ten nor more than thirty years; and the only issue made was for twenty years. The present value of this sinking fund is only to be

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ascertained by a computation, as in the accounts of the treasurer, it is merged in the fund for the Bounty Loan of 1864, which is constituted on a different basis. Under this arrangement the requirement of the law is substantially complied with by the annual payment to the last named fund of $20,000, appropriated from the general revenue.

Bounty Fund five per cent. Loan, 1864–5–6—$8,576,372, *payable in* 1894.

The original Act authorizing this loan is chapter 313 of 1864, although the expenditures were made under the Act of 1863, chapter 254—the law which provided for the payment of the $325 and other bounties. The Act of 1865 only changed the terms of the loan so that the scrip might be expressed in sterling currency, in which the last issue was negotiated. The Act of 1863 restricted the expenditures for which the funds were to be raised to the payment of bounties; that of 1864 includes the expenses incurred under any other laws authorizing the payment of bounties, and some of these other laws contain provisions for other military expenses beside bounties. It is expressly stipulated in this Act that the interest shall be payable in gold, and that the principal at maturity shall be paid in gold. The sinking fund is constituted as follows: first, there is to be paid to it all dividends which may be received on shares of stock in the Western Railroad, and the excess of the proceeds of such sales of said stock as it may be necessary to sell for the payment of the debt, secured by the Debt Extinguishment Fund: second, the net receipts from sales of Back Bay Lands, and including the portion formerly payable to the School Fund; and third, there is to be raised by taxation an amount sufficient, together with the receipts from the two other sources, to make three per cent. of the scrip issued. There is a proviso that the tax may be omitted when the fund has reached an amount which, with its increase, will be sufficient to pay the debt at its maturity.

Another form of statement of the whole Bounty Fund Loan is as follows:—

Dollar bonds, ...	$4,579,500 00
£413,300 sterling bonds issued 1865, . .	2,000,372 00
£412,500 " " " 1866, . .	1,996,500 00

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The amount of sinking fund, Jan. 1, 1867, was, par value, ...	$396,493 25
The amount received during the year 1866, from railroad dividends, ...	72,171 00
From proceeds of sale of land, ...	67,738 57

Coast Defence five per cent. Loan, 1863–4, $888,000.

Chapter 118 of the Acts of 1863 enacts that any portion or the whole of the sum therein appropriated, viz., not exceeding one million dollars, may be used in the purchase or manufacture of ordnance, or in the building or equipping of iron-clads or other steamers, &c., for the defence of the coast of Massachusetts. A Resolve of 1864, chapter 78, authorizes the payment of expenses incurred by cities and towns for coast defence from this fund. By sundry other Resolves of 1864–5, there have been appropriated, from the proceeds of the sale of this scrip, $107,000 for the improvement of Plymouth and Provincetown harbors. Of this amount, $10,000 have been actually paid. The amount which has been expended for coast defence proper is $414,087.55. The balance not otherwise appropriated, viz., $366,912.42, is in the treasury, subject to draft for the purposes originally designed, or for such other disposition as the legislature may determine.

No provision is made for the redemption of this scrip. The claim upon the general government for re-imbursement of these coast defence expenses is so palpably just, that the legislature might well have anticipated that the means for paying the debt would be promptly provided from that source. But, inasmuch as no steps appear to have been as yet taken in this direction, it is suggested that the proceeds of the sale of a part of the ordnance, for the purchase of which by the State the debt was contracted, which has been effected during the last year, amounting to about $166,000, be set apart as a sinking fund for that purpose.

Massachusetts War Fund six per cent. Loan, 1866, $2,113,000.

The Act establishing this fund, by the issue of scrip, and creating a sinking fund for its redemption, is chapter 122 of the Acts of 1865, and authorizes the issue to the amount of ten millions of dollars, payable in lawful money of the United

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States, in not less than five nor more than twenty years, at an interest of not more than 6 per cent. The purpose of the loan is declared to be "providing for the unfunded debt of the Commonwealth, now existing, or that may be incurred for the payment of bounties or other expenses on account of the war, a fund additional to the Massachusetts Bounty Fund." The Sinking Fund is to be created from the same sources as in the Bounty Loan Fund, after the requirements of that fund are met, and, until that time, by an annual tax, to the extent of 5 per cent. of the amount of scrip issued. Chapter 284 of the Acts of 1865 gives the governor and council power to make the interest payable in gold.

The foregoing statement embraces the whole of what is properly denominated the Funded Debt.

The Three Years' Loan, so called, amounting, Jan. 1, 1867, to $1,055,656.25, is authorized, by chapter 32 of the Resolves of 1866, which gives the treasurer, with the approval of the governor and council, power to borrow, from time to time, from one to three years, such sums as may be required to meet any exigency that may arise in the treasury, at a rate of interest not exceeding 6 per cent., payable semi-annually, principal and interest payable in the lawful currency of the United States.

In the consideration of the Funded Debt, it should be remembered that the statute of 1862 (Chap. 82,) provides that "the interest and principal of all scrip and bonds of the Commonwealth, which have been or may hereafter be issued, shall, when due, be paid in gold or silver coin;" and the treasurer is directed to procure coin as payments may become due. The prospective operations of the law affect all loans on scrip or bonds authorized since the passage of the Act, except in cases otherwise provided. The War Fund Loan of 1865 is expressly excepted from this provision.

The importance of this law may be to some extent appreciated in view of the fact that, during the year 1866, the payments for interest amounted to more than $1,257,000, and the premiums on gold to nearly $295,000, the first of which items is likely to be increased for the current year.

The remaining temporary loans are the Seven Per Cent Loan, amounting to $1,842,905.92, and the Deposit Loan, amounting to $1,102,332.24, beside a small balance yet outstanding of the

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7.30 Loan. These loans are negotiated under the usual power given to the treasurer, by special Act or Resolve in each year, to borrow, in anticipation of the revenue, such sums as may be required for the payment of the ordinary demands upon the treasury, at a rate of interest not exceeding $7\frac{3}{10}$ per cent. per annum, and which he is required to pay as soon as money sufficient for the purpose, and not otherwise appropriated, shall be received into the treasury.

The very large amount of the temporary loan, and the fact that it has been increased during the past year, seem to demand careful consideration of the causes of the evil, and that some mode of relief should be devised.

Perhaps the principal causes of the continuance and increase are the large excess of expenditures over the estimates, which in part has been the result of legislation not anticipated when the tax was assessed, and the failure to provide for the expenses of the operations by the commissioners on the Troy and Greenfield Railroad during the last four years, by the sale of scrip, in the manner pointed out by the successive Acts making appropriations for that object.

There has been paid for this purpose from the treasury, exclusive of the amount realized by the sale of scrip, and of interest, under the appropriations of 1865 and 1866, $1,141,-823.18.

Of the $2,200,000 originally authorized, there remains unissued nearly $500,000.

A reference to the statutes making provision for this work will show that it was contemplated by the legislature to raise the means by loans which should be funded, though it must be confessed that the phraseology is somewhat peculiar and obscure. By the Act of 1863, chapter 214, the governor is authorized to draw his warrant on the treasurer for such sums as may be required from time to time; and there is appropriated the unexpended balance of the $2,000,000 authorized by the Act of 1854. Further on, "the treasurer is authorized, upon the *warrant of the governor, drawn, as aforesaid,* to issue scrip or certificates of debt to the amount of said appropriation." The Acts of 1865 and 1866 provide that the amount of the appropriations respectively made in those Acts are "to be raised in the manner provided in said chapter" (Chapter 214 of 1863,)

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with this additional provision in a subsequent Act, (Chapter 301, of 1866,) authorizing the treasurer to borrow the amount of the appropriation in anticipation of raising the same in the manner prescribed in the Act making the appropriation. It has been suggested that the reason for not issuing the scrip authorized, has been, that its sale could not be negotiated on satisfactory terms for so long a period to run as that prescribed by law, viz., not less than thirty years.

If this restriction is in the way of negotiating the loan, its removal by the legislature is recommended. The only other resort to prevent the still further accumulation of the temporary loan, that is apparent, is direct taxation, the propriety of which is submitted to the legislature; with the single suggestion, that, at all events, the amount necessary to pay accruing interest on bonds or other loans, already outstanding, should be raised in some other way than by new loans.

RESOURCES.

A view of the resources of the State appropriately follows that of its liabilities.

It has been customary in reports from this department to distinguish these as Real Estate unproductive, Bonds and Mortgages of Railroad Corporations, Railroad Stock, School and other Funds, and Claims against the General Government.

It is difficult to perceive the reason for enumerating among the resources, that property which will never be resorted to, no matter what the exigency, for the payment of debts. It may safely be assumed that the people of the State would bear any burden of taxation rather than sell the State house, lunatic hospitals, State prison, and arsenals, or almshouses; and the presumption is that the existing public institutions, as a class, will continue, indefinitely, to be objects of fostering care, involving additional expenses, rather than sources, of revenue, or the means of defraying other expenses. The propriety of displaying these factitious and delusive valuations, if only to relieve the unsightly balances of indebtedness which a practical statement of the actual resources must show, is questionable.

It is more satisfactory to look for the true available resources of the State in the disposition as well as the ability of the people to tax themselves to the full extent of their obligations, instead

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of making valuations of a class of property, which could only be resorted to in the last extremity of insolvency.

With these observations, the "statements" are presented, in conformity with the long established practice.

A valuation of the unproductive property was made in 1862, in pursuance of the provisions of a Resolve of that year, (Chapter 87,) which valuation, as returned, included only the real estate. It appears proper that the personal property as well should appear.

This unproductive property is described in Statement V. Its valuation is substantially that of 1862, except so far as it has been changed by adding thereto the amount expended under appropriations for the purchase of real estate and for buildings. The increase for four years, under this plan of statement, is the difference between $3,319,473.41, in 1866, and $3,153,570.80, in 1862; viz., $165,902.59. This rate of valuation is adhered to, and the table retained as a matter of form, to prevent differences between the accounts of the Treasury department and this; but, under the actual valuation of the last year, so far as there has been any return, a large increase over the amount stated in the table is shown. Returns have been made from the three almshouses, Rainsford Island, State Reform and Industrial Schools, and Taunton and Worcester Lunatic Hospitals, and these show a net increase of value over that stated in the table, of $102,369.45.

Beside this, there is returned, as the property of the State, in these nine institutions, chattel or personal estate valued at $411,788.79.

This result, derived from the reports of only a part of the public institutions, suggests the propriety of requiring by law that all should be required to return similar inventories and valuations.

It would seem that henceforth the Troy and Greenfield Railroad should have a place in a statement of the property of the Commonwealth, and should be dropped from the list of bonds and mortgages. Precisely what place it will occupy among the *resources* of the State, is not so plain at the present time. If, as stated by His Excellency the governor, in his annual message, the title of the State to the road is now absolute, it clearly should be classed as property in possession; and even if the interest is only that of mortgagee in possession

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for condition broken, the legal title still being in the State, such a classification is not improper.

In my opinion, the claim on the general government should be stricken from the statement of Productive Property or Available Resources, so uncertain is the amount to be realized, whatever may be the prospect of the ultimate acknowledgment of the claim and of some substantial results.

As it now stands, the presumption would seem to be against its allowance at the treasury department, and an appeal to Congress will be necessary. The past experience of the State, in such a forum, in a case scarcely less equitable than that presented by this claim, is not encouraging. The answers to the objections made by the treasury officers, though conclusive, contain little more than a statement of the facts and circumstances, the knowledge of which was in the possession of the government when the account was first presented.

Of the productive property in the possession of the State, that which can strictly be considered as real and avalable assets for reducing or extinguishing the public debt, is the Western Railroad Stock and the Back Bay Lands. Of course, the securities which the State holds, as guarantor, do not belong to this enumeration.

WESTERN RAILROAD STOCK.

The gradual but certain alienation, under the law providing for the Debt Extinguishment Fund, of the shares of Western Railroad stock, which have so long been a source of revenue, and a subject of interest to the people of the State, cannot be regarded without regret; and it may still be a question whether property so *productive* might not be retained, and the purposes for which it is to be sold met in some other way.

THE BACK BAY LANDS

Have been a productive source of supply to the treasury, and have, in former reports, been considered under a separate head. The net proceeds of sales during the year preceding the date of their report, is stated by the commissioners to be $58,454.60. Since then there have been further sales, and the amount received into the treasury from this source, for the fiscal year, is $135,477.14. The report states that the Commonwealth

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still owns nearly a million feet of made land, and that their former estimate of value is reliable; so that, upon the basis of that estimate, and making allowance for sales since their report, there must be remaining in value at least $1,150,000. It is presumed that not less than this amount will at some time be available for increasing the Sinking Fund of the Bounty Fund Loan, as the moiety of the proceeds given by law to the commissioners may be expected to produce by their operations an equal value in new land. Connected with the report of the commissioners, appears a fund which does not appear in the table of funds in this Report, nor in the treasurer's accounts, the purpose of which appears, by reference to the statute constituting it, viz., chapter 201, Acts of 1861, to be to make free the Milldam Avenue and the connecting roads and bridges. This fund is made up of the net receipts for tolls on the Milldam Avenue, which, in 1865, amounted to $10,000, in 1866 to $21,000, and were deposited with the treasurer of the Commonwealth for the purposes specified by the Act aforesaid.

Passing from this class of material resources, those which exist in the various systems of imposts and taxes may be considered; although the limits of this Report will admit of only a glance at them.

THE CORPORATION TAX

Has already been referred to. The basis of the estimate for the current year is the amount yielded during the last, but is liable to be reduced by a general depreciation in the value of stocks, and the decline in the rates of local taxation. The fact that undert he provisions of the law on this subject, as perfected by the Act of 1865, there is any balance from this source left in the treasury of the State, after making the allowance to the cities and towns, is in itself a sufficient vindication of the principle and justice of this law.

SAVINGS BANK TAX.

The income derived from this source for 1866 was about $312,000, being one-half of one per cent. assessed by the treasurer of the Commonwealth, as follows: one-quarter of one per cent. on the average deposits for six months preceding the 1st

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of May, and one-quarter for the same period preceding the 1st of November, 1866.

This statement will explain the apparent discrepancy between the returns as reported by the savings bank commissioner and the amount of deposits as indicated by the revenue.

The total deposits November 1, were $67,732,364.31, which would, at one-half per cent., yield a revenue of $338,661.82. This is a considerable increase over the average deposits for the six months preceding, which, as indicated by the tax, was $64,723,768, which itself is a large increase over the average for the first six months of the year; the latter being, as ascertained in the same way, only $60,015,564.

The amount of deposits for 1865 were something more than two and a half millions below that of the preceding year, while the amount for the last year exceeds by more than five millions that ever before reached. Beside, the *rate* of increase seems to indicate that the estimate for the current year, of $340,000, is a very moderate one.

THE INSURANCE TAX

Yielded $183,302.16; of which $113,103.28 was from the one per cent. tax on premiums and assessments of the State companies, assessed semi-annually; $64,566,92, the annual tax on foreign companies doing business in this State, and $5,631.96, the tax on life insurance companies.

Without any light from the insurance commissioner, whose report has not yet been received, I see no reason to vary the estimate for the current year, based on these receipts.

The income of the Union Loan Sinking Fund, of about $177,000, however applied, is an important item; and though it will gradually diminish after 1871, by the maturing of the loan which then begins, will continue to yield large annual receipts until 1876, when $1,430,000 of the fund will be called for.

The receipts from the charitable and reformary institutions, which, under existing laws, are required to be paid into the State treasury, though properly included in the estimates of revenue, have been so largely exceeded by expenses that they are scarcely appreciable. A noticeable exception to this condition is found in the State prison, which for the last year has given a small excess of receipts over expenditures, and, in the

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opinion of the warden, will continue to be a source of some clear revenue.

The modification of the State almshouse system, by the establishment of a workhouse at one of the institutions, will probably to some extent increase the receipts from that quarter, and proportionally lighten the demands upon the treasury for expenses of this class.

MILITARY EXPENSES.

The regular expenses under the militia system of the State, as established by the Act of 1866, amounted to about $185,552. This aggregate includes salaries and expenses of Adjutant-General's, Quartermaster General's, Pay, Ordnance and Medical Departments; payment of troops or "*militia bounties*," so called; armory rents, supplies of all kinds, military accounts, and the Council Military Contingent.

The payments properly chargeable to expenses incurred on account of the war amount to about $,1,611,886, and include amounts re-imbursed to towns and cities for aid extended to the families of soldiers and sailors; the amount chargeable to Coast Defence account; bounties paid under Act of 1863; State agency at Washington; recruitment fund; and payments to non-residents under State Aid Act of 1866; and for the Discharged Soldiers' Home.

Under this head might also properly be placed the interest on the war loans, which, with premium on gold, amounts to nearly one and a quarter million dollars.

There has been no change since the last report in the account of the claim on the general government for war expenses, except that the sum then stated as allowed, has been received and placed to the account of the Union Loan Sinking Fund; and that there is an account for 1864–5, of about $30,000 which has been prepared during the last year, but has not yet been presented at the United States treasury department. The balance which had been there examined and remains suspended or disallowed, is the same as last year, viz.: $987,273 74

To this should be added the amount of the Coast Defence expenses, ...	414,087 55
And the new account for 1864–5, . . .	30,326 28
Making in all, ...	$1,431,687 57

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The new account is composed principally of expenses for advertising, printing, recruiting and clerical services.

These accounts I found in the hands of a clerk of this department at the beginning of the year, and the labor of completing the answers has been pursued by him for a considerable part of the time since; though I am unable to state in what manner this duty was devolved upon this office.

STATE AID TO FAMILIES OF VOLUNTEERS.

The amount of payments under the Acts of 1865, made during the year amounts to $1,416,074.04, and with the amount suspended, but which will probably, upon further investigation, be allowed, will not vary much from the estimate in the last report, viz., $1,500,000.

The amount claimed for disbursements under the Acts of 1866, chapters 172 and 282, is $1,208,022.14 and embraces returns from all but 17 of the 335 towns and cities. A full return will probably increase the amount by about $28,000. Avoiding in this place any expression upon the general merits of these provisions, of opinions which might be questioned as affected by peculiar sympathies and associations, the importance of the law as measured by the amount of five successive annual payments involved in its continuing provisions, would claim special notice; even if the Auditor was not made by its terms the examiner of the accounts of disbursements under it, as well as a member, *ex officio*, of a board of appeal from the action of the municipal authorities in certain cases.

It became the duty of the Auditor to pass upon the provisions of this law as a necessary incident to that of inspecting and examining the accounts; and I have deemed it proper that the rule of construction proposed to the authorities of the cities and towns should be submitted to the legislatnre, that it may promptly correct such errors of judgment as may be discovered. Accordingly there is annexed a copy of a circular issued from this department, dated January 13, 1866.

STATE AID COMMISSION.

Reference has been made to the commission to hear appeals as constituted by section 5 of chapter 172. As the law gives no special instruction relating to a report of the action of the

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commission, it may not be improper to notice such action in this connection.

There have been 88 days occupied in sessions, at which ten hundred and forty-five cases of appeals have been heard and determined, beside more than 260 cases of non-residents, whose applications were originally made to, and determined by, the commission. Beside these, there are now pending above 200 cases of appeals, and 50 applications of non-residents which have accumulated since the periodical pressure of the other duties of the office has precluded my attention to this service. Beside the 88 days above-mentioned, at least an equal number have been spent by the Auditor in preparing the cases for hearing, making up the decision, and report of the same, to the cities and towns.

I cannot forbear to mention in this connection the valuable and well nigh indispensable services of the Surgeon-general upon this board. His professional skill and opinions have been in constant requisition, and as uniformly relied upon in determining the questions of disability, which constituted much the larger number of the cases examined.

The examination of the accounts of disbursements in this department will necessarily occupy considerable time during the current year, as it will involve an examination of the written applications upon which the allowances have been made. It is proper to state that the returns made since the first of January have reduced the amount of disbursements materially from the estimate previously made and communicated to His Excellency the governor. There were then no data upon which to base such an estimate, and the result has shown it to have been an unreliable conjecture.

[Circular issued from Auditor's Department, June 13, 1866.]

Various questions having been raised, touching the construction of the Act of the current year, to provide State Aid for Disabled Soldiers and Sailors and their families, the following opinions are respectfully communicated for the information of the authorities of the towns and cities charged with the disbursements provided for in said Act:—

SECTION 1. *Officers.*—Although it may be understood that they are not counted or credited on the quota of any State, it being clearly the intention of the legislature to give them the benefit of the provisions applicable to enlisted men, allowance should be made to such officers

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as served in Massachusetts organizations, or, being residents of this State, entered the United States service in other State organizations, between April 19, 1861, and March 18, 1862.

Disability.—Total or partial. The law clearly provides that when the soldier applies for himself, any disability existing at the time of application, and continuing, which renders it more difficult to pursue the business or occupation which he followed before entering the service, or generally impairs his ability to support himself, entitles him to the allowance; and this without reference to his pecuniary circumstances, or means of support, independent of the aid provided for in this Act. This disability must have been contracted in and traceable to the service of the United States, *to the credit of this State* (except for the short period between April 19, 1861, and March 18, 1862, specially provided for.) So, in case of death, it must have been while in, or resulting from, wounds received or disease contracted in such service.

Residence.—The application is to be made to the municipal authorities of the place where the party—soldier or relative—is residing at the time of making the application, without reference to the place where the soldier resided at the time of enlistment, or to which he was credited, except as to the notice required in Section 7.

To entitle a soldier to the benefit of the provisions of the first section of the Act, he must be a resident thereof at the time of making the application, and must have been a resident thereof at the date of the passage of the Act; viz., April 23, 1866. To entitle him to the benefit of the twelfth section, it is sufficient, so far as a residence is concerned, that he was a resident at the time of his enlistment, and had been during the month (thirty days) immediately preceding his enlistment.

If the residence of the soldier and relatives is not the same, then the aid to which they may be respectively entitled will have to be disbursed in different places.

In cases of a change of residence, other than a temporary one, the place of payment will be changed; in such cases the change should be particularly noted on the returns of the places from and to which the parties may have removed. In case of removal out of the Commonwealth, the payment will be altogether discontinued. (See 3d Section.)

Substitutes are entitled to allowance precisely as other enlisted men.

The second section of the Act provides for the relief of various persons, designated as relatives. To entitle such to the benefits of the provisions of this section, there must concur,—the facts of *residence* in the State at the date of the passage of the Act, and at the date of application; a *dependence*, or legal right to support, from the soldier under whom they claim; and *necessitous circumstances*. The dependence need not have been an actual one at the date of enlistment, nor

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need the circumstances or condition of the party be that of extreme poverty or want. The question for the authorities to meet, in their sound discretion, is: Does the party really need the assistance claimed?

The provisions of the first and second sections are to be taken ana applied together. A disabled soldier and those dependent upon him (if in necessitous circumstances,)—both—are entitled to aid. The rate and mode of distribution among the *relatives* must be left to the discretion of the municipal authorities, only restricted by the limitations of the law, which allows not more than $4.00 per month to any *one*, nor more than $8.00 *to all* the relatives. The final proviso in these two sections will serve to put the authorities on their guard against fraudulent applications of parties receiving aid from other places.

SECTION 3. The provision respecting the re-marriage of the widow will be held to refer to a marriage *after the passage of the Act.*

SECTION 4. It is recommended that the municipal authorities render all practicable aid to the beneficiaries of this Act, in the matter of filling for the applicants the blank forms provided for their use, and that the blanks may not be furnished to other parties.

SECTION 5. This section seems to provide that questions which may arise, relating to *cases* actually coming before the authorities, may be referred to the commission, and not that merely hypothetical statements are to be submitted for the opinion of the commissioners. It is important that the questions to be referred should be clearly stated in writing, and it is recommended that the reasons for the rejection of the application be endorsed thereon, and all the papers be forwarded to the commission, through the auditor.

SECTION 6. With the returns herein provided for, the application, and all the papers containing evidence of the claim, will be forwarded to this office.

SECTION 9. Three forms for application have been prepared for the use of applicants; two for residents of the State, which have been forwarded from the office to the municipal authorities; and one for non-residents. The same form is to be used for all the different classes of *relatives* provided for—with such slight modifications as will be suggested by an examination of the forms. A blank surgeon's certificate is also furnished. It is obvious that, in a large number of cases, the disability will be so apparent as to render medical certificates unnecessary. The blanks have been prepared to secure uniformity in the applications, and for the convenience of both the applicants and the authorities. It is not designed, by prescribing these forms, to make the affidavit of the applicant *conclusive* as to the statements therein made. The authorities are to be satisfied of the truth of the statements before the claim is allowed. By an Act in addition to the chapter heretofore

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referred to, provision is made for the designation by the surgeon-general of some surgeon for those localities for which the municipal authorities thereof shall request such appointments, who, at a charge of not more than $1.00, are to examine applicants, and whose certificates, "being received and acted on in good faith by cities and towns," are made "conclusive on the Commonwealth as to the fact of disability."

SECTION 10. The intent of this section appears to be to make certain entries on official rolls and records, presumptive evidence of the death of the soldier, so as to entitle his relatives to the aid extended in cases where death is positively ascertained. It is presumed that the provision of this section is not intended to exclude evidence other than that of the roll designated, tending to prove the same facts. Other *satisfactory* evidence, amounting to reasonable *proof* that the soldier was killed or died in the service, or from wounds received or disease contracted in it; or was captured, and has since been missing; or was not in fact a deserter, although his absence may not be accounted for,—may be received to supply deficiencies in the official records, or even to control or contradict them.

SECTION 11. The contingency provided for in this section, in the phrase "if necessary," is construed to mean, if there are any cases to which the provisions of the Act are applicable; that is, any valid claims for aid under this law.

The clause regulating the time of making application will be construed liberally, so as not to limit the application strictly to that particular form designated in the blanks issued from this office; although that form will be required to be filled and used before payment is made.

SECTION 12. This section extends the benefits of the Act to certain non-resident soldiers; and Section 5 of the Supplementary Act (Chap. 282 of the Acts of this year,) above referred to, provides that the provisions of Chapter 172, so far as they are applicable, shall apply to the widow, and children under fourteen years of age (now residing without this State,) of any officer, soldier, etc., provided that said soldier had been a resident of this State during the two months immediately preceding his enlistment, and provided that said widow and children are in necessitous circumstances.

Connected with the subject of military affairs, the claims of certain soldiers of the Second Massachusetts Cavalry—the California battalion—for bounty, is deserving of notice, as having been made the subject of special legislative enactment at the last session.

Resolve, chapter 88, 1866, provides that the bounty "author-

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ized by the Act passed on the the 17th March, 1863, be allowed and paid to each member of Companies E, F, L, and M, of the Second Massachusetts Cavalry, entitled to the same, by virtue of said Act." Section 2 of chapter 91, Acts of 1863, referred to, gives bounties to volunteers "who may hereafter enlist and be duly mustered into said service." The pay-rolls sent to this department from the adjutant-general's office described a number of the soldiers of the companies named as having been mustered *before* the date of the passage of the Act of 1863, viz., March 17, and such were excluded from allowance in the auditor's certificate. The opinion of the attorney-general which has been quoted as authorizing the payment of all soldiers on the adjutant-general's rolls, declares "that by virtue of Resolve, chapter 88, 1866, all the members of Companies E, F, L, and M, of the Second Massachusetts Cavalry, who enlisted or re-enlisted into that regiment and were credited to the quota of Massachusetts after April 15, 1863, are entitled to the bounty authorized by that Resolve."

BANK STATEMENT.

The amount of the circulation of the seven State banks organized under the general law, for which securities were deposited with the Auditor, outstanding, is $21,700, apportioned as follows, viz.:—

Safety Fund Bank,	$3,714 00
Revere Bank,	5,000 00
Bank of the Metropolis,	2,636 00
Bank of the Republic,	3,150 00
Continental Bank,	1,700 00
Mount Vernon Bank,	1,500 00
Harvard Bank,	4,000 00

The securities still remaining in the custody of the State pledged for the redemption of this currency, amount to $55,000. During the year bills to the amount of $121,250 have been returned and destroyed, and a corresponding amount of securities surrendered.

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REPRESENTATIONS AND SUGGESTIONS.

Availing myself of the permission given by the statute, some suggestions relating to matters of finance and the duties of this office are herewith submitted.

In the first place is the representation so often made by my predecessors, of the great inconvenience, and in some respects, the utter impracticability of complying with the requirement of the statute which calls for the report of the Auditor on or before the 15th of January, and at the same time prescribes that it shall contain an account of all the expenses properly belonging to the year, whether payment is made or not. Not to criticise the apparent absurdity of making a distinction between "expenditures" and payments, it is impossible for the Auditor to compel the return to his office, in season for a report at the time named, of all claims for charges properly belonging to the preceding year.

I repeat the recommendation that the Auditor be relieved from the requirement to report any receipts or expenses other than the actual receipts and payments of the year ending December 31 preceding; or that the time of submitting the report be extended to the 1st of February, and a provision be made that no claim presented after the 25th of January from charges accruing during the preceding year shall be allowed by the Auditor.

I respectfully ask attention to the increasing frequency in recent legislation of the departure from the principle which I have supposed to be the general policy of the government, to pay all its officers and employees, so far as practicable, by salaries specifically determined by law. I allude to the *public charitable institutions* only as *instances* where this variance appears. In the case of the almshouses, the salaries of the inspectors only are fixed by statute, while the provision for the compensation of another class of the officers of these institutions is left so obscure that the attorney-general, in an opinion relating to the construction of the statutes, cited the *usage* as authority for existing allowances. The fact that out of over $23,000 paid for salaries at the three institutions during the last year, less than $1,500, is specifically provided for by law would seem sufficiently to indicate a defect in the laws relating to the subject. The law under which such expenses are

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incurred and paid, is in chapter 71 of the General Statutes, which provides that the governor may appoint superintendents "whose salary subject to the approval of the governor shall be fixed by the inspectors." And for all other salaries authority only is found in the power of the inspectors "subject to the approval of the governor" to "establish *rules and regulations* for the proper management and government of said almshouses."

If it is said that these alleged defects are among the carefully considered enactments of the General Statutes, the answer is, that the terms are substantially those of the statute of 1852, which was made before the almshouses were built and when the practical operation and the details of management were a prospective experiment. There is no more practical difficulty at the present time in defining the different classes of officers and employees required in these institutions, or in establishing for them suitable salaries by general statutes, than in the case of the State prison, where such provisions do exist; and there is as much reason for such a course in one case as in the other.

A question has been raised in connection with the almshouses, affecting the general power and duties of the Auditor—and as introducing the more general consideration of the subject, the particular point may be noticed here. It has been claimed that in the matter of accounts for charges for the support of these establishments, under section 55 of chapter 71, requiring that all such accounts shall, after they have been approved by the inspectors, be presented to the State Auditor and paid from the treasury, precludes any further inspection on the part of the Auditor, or any authority to review the action of the inspectors. The more general subject has been submitted to the legislature in a former report, viz.: the frequent change in the general provisions of the statutes (chapter 15, section 30, General Statutes,) that "no warrant shall be drawn for the payment of any account or demand except for pay-rolls of the council, senate and house of representatives, unless the same is certified by the Auditor." It has been held by a former attorney-general that the phraseology, not now of unfrequent occurrence, in the framing of laws authorizing expenditures, that "the governor shall or may draw his warrant therefor," precludes the necessity of the examination of any demand by the Auditor. This would also seem to be the

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effect of the provision that certain accounts shall be approved by the governor and council, also of common occurrence; and I have not assumed the exercise of supervisory powers in such cases. As a matter of practice, the request of the governor and council has been complied with in the matter, and the usual certificate has been *pro forma* made, based upon the order in council or the approval of that authority as the "law authorizing its payment" in conformity with the direction found in section 3, chapter 15, of the General Statutes.

To this class of cases belong the accounts of expenditures by the commissioners of the Troy and Greenfield Railroad, and it is to explain, the omission of these accounts from the details of the present Report that the subject is here referred to. The vouchers for these payments are, as a matter of fact, sometimes left at this office as a depository, but are not here examined. The vouchers for the certificates drawn for the gross amounts ordered by the governor and council are official copies of the "orders in council."

THE GENERAL POWERS AND DUTIES OF THE AUDITOR.

I beg leave also to refer for the consideration of the legislature, the subject of the "general powers and duties of the Auditor;" the occasion being an opinion of the attorney-general submitted upon request of the governor and council, and thence transmitted to me, in which these general powers and duties are treated, and important conclusions announced. I have no information respecting the occasion for instituting the inquiry, or of my official notification thereof. To avoid a discussion of the subject herein, the *reasoning* by which the attorney-general reaches the result is omitted, and the *conclusion* only is stated, the object of even this statement being the information of the legislature, and to invite the legislative sanction to the opinion, if it meets their approval. The following extract presents the point for consideration. "The statute last referred to (Gen. Stat. chap. 15, sect. 3,) confers upon the Auditor power merely ministerial. He is required to scrutinize accounts and deduct overcharges. In order to satisfy himself of their correctness he is authorized to require affidavits." * * "This is the subject of other statute provisions. *No statute confers upon him the power or imposes on him the duty of judging whether an*

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expenditure is authorized. The statute does, however, provide that in his certificate he shall specify the law authorizing the payment of the particular claim. This is merely directory, and the certificate, except that the account is correct, is to be made for the benefit of, and to assist the governor and council." * * "The Auditor is to scrutinize accounts and deduct overcharges. *This is his only power.* If he is satisfied that an account is correct in its items and amount, and that there are no overcharges, he should so certify. If he should find no law authorizing its payment he may so certify; *but I think that he has no right to withhold his certificate of the correctness of an account, in amount and form correct, because he is unable to certify under what law it is authorized, or that it is authorized by any law.* The duty of ascertaining this is on the governor and council, and the Auditor's certificate upon these points is merely intended to save the governor and council the trouble of an investigation in any instance."

The foregoing view is so different from my own previous understanding of the law, and in such direct opposition to the views and practice of all who have preceded me that I have ventured to await the action of the legislature before accepting it as the rule of conduct in the discharge of my official duties. For the purpose of showing that the former practice is not without the sanction of some respectable authority, I cite extracts from two official reports.

Treasurer Oliver, in his report for 1866, in treating of the Auditor's office, says: "The operative checks by the auditing department are as follows: all bills against the Commonwealth go to the Auditor. They never go to the treasurer. The Auditor examines them to see if they are correctly cast, *if the party contracting them has the authority to do so*, if the appropriation to which they belong is sufficient to meet them, and finding all correct, he so certifies to the governor and council, who, after an examination again by a sub-committee, order the drawing of a warrant for their payment." The other report referred to (Senate Doc., No. 50, Feb., 1865,) thus states the opinion of the committee: "The theory of the duty of the Auditor is, that he guards the outposts of the treasury. He stands between the treasury and all the claimants upon its funds. He is to examine and scrutinize all accounts and demands against

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the State; to *decide whether they are allowed by law;* whether there is any appropriation for the same, and to what head of appropriation each is to be charged." These considerations and authorities seem in some measure to justify an opinion opposed to that of the attorney-general, however reluctantly entertained, and though expressed with the greatest diffidence.*

Another subject which appears to be deserving of notice, as an innovation and a growing evil, is the multiplication of disbursing officers, by permitting officers or contractors to draw from the treasury the gross amounts of appropriations for particular objects, and pay out the same to employees, furnishers of supplies, and sub-contractors. This system, as it multiplies sub-vouchers, and removes the real party to the claim from the accounting officers of the treasury, affords opportunities and temptations to collusion and frauds. The tendency is to favor this practice in order to relieve the treasury from the great increase of business in the disbursing department, which has occurred during the last few years. It is the true system to require, as far as practicable, parties performing services or furnishing supplies for the State, of whatever character, to be paid directly from the treasury, leaving there the undisputable evidence of the satisfaction of the claim and of the compensation of the real party in interest.

I further suggest that, if practicable, there be made some more definite description of the class of expenditures authorized under the denomination of *military accounts.* The amount of this expense has increased from $1,396.61, in 1860, to $9,891, in 1865; and a reference to the published details will show that the difference in the *character* of the expenditures is greater than in the *amounts* thereof. The appropriation for 1866 was $7,000, which has been exhausted without satisfying all the claims charged to this account.

* On the same day that this Report was transmitted to the legislature, the Auditor was notified that the Governor and Council had "submitted for the decision of the Supreme Judicial Court a question as to the respective powers and duties of the Governor and Council and Auditor," and was requested to state his views on the question. Since which, I have been informed, that on the 29th of January, the opinion of the justices was transmitted to his Excellency the Governor. It has not been communicated to me, as was that of the Attorney-General; and it may, perhaps, be inferred, that the conclusions arrived at by the honorable justices, do not involve so radical a change in the duties and powers heretofore exercised, as must have resulted from conformity to the views of the learned Attorney-General.

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Another suggestion is, that matters of general interest relating to finance should not be incorporated into appropriation Acts, or other special Acts and Resolves, where, practically, they are to a great extent secluded from public observation. Instances of this are the laws relating to the disposition of the income of the sinking funds, the application of the receipts from almshouses, the provision allowing the disbursements, by certain heads of departments, of the appropriations therefor, and the law regulating the authentication of claims by affidavits.

Without presuming to question the *character* of the provisions of law referred to, it is submitted that the *manner* and *place* is objectionable.

Attention is asked to the provision in section 62, chapter 14, of the General Statutes, which includes among the expenditures under the control of the "Commissioners on Repairs on the State House," the contingent expenses of the council. The impropriety of such a provision, when the character of this class of expenses is considered, is so obvious that it is not surprising that the provision has heretofore been ignored in practice.

The foregoing statements, exhibits and suggestions, drawn out to a greater length than desirable, are respectfully submitted, with the final observation that if subject to criticism for unnecessary minuteness of detail, the error has resulted from an attempt to follow the apparently peremptory requirements of the statute.

If it shall be thought that there has been manifested too little disposition to follow in the well marked paths of usage, but rather a tendency, officiously and presumingly, to inaugurate new practices and put forth new opinions; such censure may be mitigated, if not averted, by the assurance that such faults do not result from a want of attention to and careful study of the subjects discussed, but are rather errors of judgment, an indulgence for which may acquit him of guilt, but may not be pleaded to exempt a public officer from a summons to surrender a trust not satisfactorily discharged.

The details of the transactions of the department for the last year are arranged under the following

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GENERAL STATEMENTS.

I.—General Statement of Resources and Liabilities, January 1, 1857.

II.—Summary Statement of Receipts and Payments in the year 1866.

III.—Summary Statement of Revenue and Expenses belonging to the years 1865, '66.

IV.—Estimate of the Ordinary Revenue for 1867.

V.—Statement of the Resources of the Commonwealth in detail.

VI.—Bonds and Mortgages of railroad corporations held by the Commonwealth.

VII.—Funds, the income of which is specifically appropriated.

VIII.—Debts and Liabilities in detail.

IX.—Receipts on account of Revenue in 1866.

X.—Receipts on account of Funds.

XI.—Payments from Ordinary Revenue.

XII.—Payments on account of Sundry Funds.

XIII.—Statement of Revenue properly belonging to the years 1865, '66. (The particulars of 1866 given in detail statements.)

XIV.—Statements of Expenses properly belonging to the years 1865, '66, with appropriations for 1866. (The particulars of the expenses given in detail statements.)

XV.—Revenue for 1866 stated in detail; summarily stated under third head.

XVI.—Expenses for 1866 given in detail; summarily stated under third head.

XVII.—Statement of the Funds, how invested, &c., including details of transactions in relation to the same during the year 1866.

XVIII.—Bank Statement, including transactions with Banks organized under the General Banking Law.

Respectfully submitted.

HENRY S. BRIGGS, *Auditor*.

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STATEMENTS Nos. I., II., and III. *exhibit, in a condensed form, the results of Subsequent Statements.*

STATEMENT No. I.

RESOURCES AND LIABILITIES.

Statement			
	Resources:—		
V.	Real Estate, unproductive, . . .	$3,319,473 41	
VI.	Bonds and Mortgages of sundry Railroads for Scrip loaned, . . .	6,826,196 00	
V. VII.	Railroad Stock, Massachusetts School and other Funds, productive, . .	11,382,627 05	
V.	Claim against the United States Government, ...	976,343 04	
			$22,504,639 50
	*Liabilities:—**		
VIII.	Scrip issued on account of the State Prison, Taunton and Northampton Lunatic Hospitals, State House, State Almshouses, Loan of 1856, and Consolidation of the Statutes, .	$820,000 00	
VIII.	Scrip loaned sundry Railroad Corporations, payable by them, . .	6,826,196 00	
VIII.	Scrip issued in 1861 for funding the Public Debt, ...	300,000 00	
VIII.	Scrip issued for the Union Fund Loan of 1861, '62, ...	3,600,000 00	
VIII.	Scrip issued in 1863, '64, '65, '66, for the Bounty Fund Loan, . . .	8,576,372 00	
VIII.	Scrip issued for the Back Bay Loan of 1862, '63, ...	220,000 00	
VIII.	Scrip issued in 1863, '64, for the Coast Defence Fund, ...	888,000 00	
VIII.	Scrip issued in 1866 for the Massachusetts War Fund, ...	2,113,000 00	
VIII.	Three Years' Loan, ...	1,055,656 25	
VIII.	Deposit Loan, ...	1,102,232 24	
VIII.	Seven Per Cent Loan, ...	1,842,905 92	
VIII.	Seven-Thirty Loan, ...	2,825 00	
VIII.	Amount due from the Treasury, and uncalled for, December 31, 1866. .	62,239 59	
			$27,409,427 00

* Funded Debt and Temporary Loans, $27,347,187.41.

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STATEMENT No. II.

RECEIPTS AND PAYMENTS.

Statement				
	Receipts:—			
	The Receipts into the Treasury during the year 1866 were—			
IX.	On account of Ordinary Revenue, as per detailed statement, . . .		$5,437,214 39	
X.	On account of Sundry Funds, as per detailed statement, viz.:—			
	Massachusetts School Fund, . .		152,748 27	
	Income Massachusetts School Fund, .		135,821 48	
	Debt Extinguishment Fund, . .		73,992 68	
	Almshouse Loan Sinking Fund, . .		9,192 08	
	Charles River and Warren Bridge Fund, ...		6,742 71	
	Income Back Bay Lands Fund, . .		14,582 25	
	Notes and Mortgages, Back Bay Lands, ...		269,462 52	
	Commissioners Public Lands, . .		67,738 57	
	Agricultural College Fund, . .		7,273 00	
	Volunteer Bounty, ...		5,000 00	
	Bounty Loan Sinking Fund, . .		267,244 24	
	Union Loan Sinking Fund, . .		1,124,004 40	
	Allotment Rolls, ...		5,353 75	
	Massachusetts Volunteers, . . .		8,151 77	
	Eastern Railroad Loan, . . .		75,000 00	
	Interest on Railroad Scrip, . .		43,375 00	
	Bounty Fund Loan, ...		1,949,467 84	
	Seven three-tenths Loan, . . .		8,650 00	
	Seven Per Cent Loan, . . .		1,980,605 92	
	Three Years' Loan, ...		1,064,826 25	
	Massachusetts War Fund, . . .		2,113,000 00	
	Bonds and Mortgages R. R. Corporations, ...		401,760 44	
	Sales Back Bay Lands, . . .		135,477 14	
	Back Bay Lands Fund, . . .		45,959 03	
	Essex Bridge Fund, ...		5,242 58	
	Deposit Loans, ...		2,014,114 41	
	Sundry other Funds, ...		120,936 19	
	Cash on hand January 1, 1866:—			
XII.	On account of sundry Funds, Revenue, etc., .	$935,748 77		
	On account of interest, on Railroad Scrip, .	23,625 00		
			$959,373 77	
	Amount carried forward, . .			$18,501,810 68

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STATEMENT II.—RECEIPTS AND PAYMENTS.

RECEIPTS AND PAYMENTS.—*Concluded.*

	Amount brought forward, . .	. . .	$18,501,810 68
	Payments:—		
Statement	The payments from the Treasury during the year 1866 were—		
XI.	From the Ordinary Revenue, . .	$6,877,720 85	
XII.	On account of Sundry Funds, as per detailed statement:—		
	Interest on Railroad Scrip, . .	45,250 00	
	Agricultural College Fund, . .	7,000 00	
	Income Massachusetts School Fund, .	183,908 95	
	Back Bay Lands Fund, . . .	147,670 15	
	Commissioners Public Lands, .	119,789 02	
	Notes and Mortgages, Back Bay Lands, ...	269,462 52	
	Troy & Greenfield Railroad Company,	721,915 75	
	Coast Defences, ...	28,418 39	
	Volunteer Bounty, ...	16,325 00	
	Almshouse Loan Sinking Fund, .	62,130 00	
	Monthly Bounty, ...	104,006 55	
	Massachusetts School Fund, . .	196,000 00	
	Union Loan Sinking Fund, . .	1,429,000 00	
	Allotment Rolls, ...	3,200 31	
	Massachusetts Volunteers, . . .	61,952 86	
	Bounty Loan Sinking Fund, . .	273,895 65	
	Seven three-tenths Loan, . . .	2,133,873 05	
	Seven per cent. Loan, ...	137,700 00	
	Three Years' Loan, ...	9,170 00	
	Income Back Bay Lands Fund, . .	13,988 28	
	Sales Back Bay Lands, ...	135,477 14	
	Loans to Railroad Corporations, .	401,760 44	
	Eastern Railroad Loan, ...	75,000 00	
	Essex Bridge Fund, ...	9,565 85	
	Charles River and Warren Bridge Fund, ...	13,129 79	
	Deposit Loan, ...	2,753,271 92	
	Temporary Loan, ...	30,000 00	
	Sundry other Funds, ...	465,060 52	
	Cash on hand January 1, 1867:—		
XII.	On account of sundry Funds, Revenue, etc., $2,156,417 69		
	On account of interest, on Railroad Scrip, . 20,750 00		
		2,177,167 69	
			$18,501,810 68

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STATEMENT III.—REVENUE AND EXPENDITURES FOR 1865 AND 1866.

STATEMENT No. III.

REVENUE AND EXPENDITURES FOR 1865 AND 1866.

Summary Statement, including accounts unpaid as well as paid, accruing in or belonging to the years 1865 *and* 1866, *as nearly as can be ascertained.*

Statement		1865.	1866.
XIII.	*Revenue:—*		
	Bank Tax, and other sources, . .	$2,429,701 96	$2,287,531 39
	State Tax, ...	4,700,000 00	3,000,000 00
		$7,129,701 96	$5,287,531 39
XIV.	*Ordinary Expenses:—*		
	Legislature, ...	$218,779 24	$239,794 10
	Governor and Council, . . .	19,881 31	19,812 15
	Secretary's Department, . . .	23,899 61	24,844 96
	Treasurer's Department, . . .	22,071 87	15,538 23
	Tax Commissioner's Department, .	14,004 91	13,805 68
	Auditor's Department, . . .	8,961 41	10,638 88
	Sergeant-at-Arms' Salary, ...	2,400 00	2,400 00
	Repairs, improvements and furniture,	7,623 56	6,215 02
	Watchmen and firemen, . . .	4,720 00	5,520 00
	Fuel and light, ...	4,417 61	3,750 80
	Printing, &c., ...	51,700 05	48,529 98
	Inspector of Gas Meters, . . .	3,000 00	3,000 00
	Judiciary, ...	169,849 04	202,818 43
	Bank Commissioners, ...	8,563 05	– –
	Insurance Commissioners, . . .	9,173 16	1,717 92
	Insurance Commissioner, . . .	– –	2,579 71
	Commissioner on Savings Banks, .	– –	1,491 93
	Sheriffs' accounts, ...	617 29	780 30
	Scientific, ...	36,748 81	38,715 31
	Charitable, ...	364,524 27	383,272 55
	Military, ...	88,932 96	137,220 08
	Reformatory and Correctional, . .	216,343 19	324,430 70
	Interest, ...	528,051 93	407,784 45
	Total Ordinary Expenses, . .	$1,804,263 27	$1,894,661 18
XIV.	*Extraordinary or Exceptional Expenses:*		

	1865.	1866.
Printing, &c., .	$16,055 87	$10,887 66
Scientific, . .	24,187 80	463 12
Charitable, .	12,899 47	16,896 11
Public Build'gs,	81,514 13	37,203 67
Military, (War Expenses,) .	5,370,816 53	1,660,218 56
Council Milit'ry Contingent, .	9,560 87	3,597 83

Amounts carried forward, . .	$1,804,263 27	$1,894,661 18

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STATEMENT IV.—ESTIMATE OF REVENUE FOR 1867.

REVENUE AND EXPENDITURES—*Concluded.*

	1865.	1866.	1865.	1866.
Amounts brought forward, . .			$1,804,263 27	$1,894,661 18
	1865.	1866.		
Troy & Greenfi'd Railroad, .	$668,897 44	$678,709 78		
Bounty Loan S. Fund, . .	26,420 00	122,320 00		
Union Loan S. Fund, . .	116,000 00	116,000 00		
Valuation Committee, . .	7,215 00	– –		
Pr'm'm on coin,	403,938 48	294,186 04		
Interest, . .	423,754 55	762,522 27		
Census, &c., .	57,846 60	3,634 00		
Corporat'n Tax,	1,158,413 91	861,330 73		
Disc't on Scrip,	– –	72,670 40		
Comm'rs River Obstructions,	1,042 76	8,640 07		
Sundry Acc'ts,	16,276 78	15,025 02		
			8,394,840 21	4,664,305 26
Totals, ...			$10,199,103 48	$6,558,966 44

STATEMENT No. IV.

ESTIMATE OF REVENUE FOR 1867.

Savings Bank Tax, ...	$340,000 00
Corporation Tax, net receipts, ...	320,000 00
Coal and Mining Companies' Tax, ...	80,000 00
Semi-Annual Insurance Tax, ...	113,000 00
Annual Tax on Insurance by Foreign Companies, . . .	65,000 00
Life Insurance Companies' Tax, ...	6,000 00
Courts of Insolvency Fees, ...	8,000 00
Gas Light Companies' Tax, ...	3,000 00
Alien Passengers, ...	20,000 00
From Cities and Towns for Support of Paupers, . . .	6,000 00
Alien Estates, ...	2,000 00
Income from State Prison, ...	100,000 00
Income from Reform Schools, ...	18,000 00
Income from State Almshouses, ...	12,000 00
Secretary's Fees, ...	8,000 00
Peddlers' Licenses, ...	12,000 00
Interest on Deposits, ...	20,000 00
Miscellaneous Accounts, ...	5,000 00
	$1,088,000 00

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STATEMENT No. V.

RESOURCES IN DETAIL.

Unproductive Property:—		
State House and Land—		
Buildings, . . .	$384,750 00	
Land, 63,200 feet, at $9, .	569,250 00	
		$954,000 00
Lunatic Hospital, Worcester—		
Buildings and fixtures, .	$194,000 00	
Land, 113 acres, . .	22,600 00	
		216,600 00
Lunatic Hospital, Taunton—		
Buildings and fixtures, .	$200,000 00	
Land, 185 acres, . .	16,000 00	
		216,000 00
Lunatic Hospital, Northampton—		
Buildings and fixtures, .	$331,417 87	
Land, 170 acres, . .	15,000 00	
		346,417 87
Reform School for Boys, Westboro'—		
Buildings, . . .	$138,273 08	
Original land donated by Mr. Lyman, 250 acres, at a cost of $12,500; total land now belonging to the Institution, 280 acres,	18,000 00	
		156,273 08
Nautical School—		
Ships and fixtures, ...		60,000 00
Industrial School for Girls, Lancaster—		
Buildings, fixtures and 140 acres land,		62,695 39
State Prison, Charlestown—		
Buildings, . . .	$457,866 88	
About 6 acres land, . .	250,000 00	
		707,866 88
State Almshouse, Monson—		
Buildings and fixtures, .	$94,586 50	
Land, 176 acres, . .	12,000 00	
		106,586 50
State Almshouse, Tewksbury—		
Buildings and fixtures, .	$129,945 08	
Land, 135 acres, . .	8,000 00	
		137,945 08
State Almshouse, Bridgewater—		
Buildings and fixtures, .	$92,647 18	
Land, 156 acres, . .	9,000 00	
		101,647 18
Amount carried forward, . .		$3,066,031 98

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STATEMENT V.—RESOURCES IN DETAIL.

RESOURCES IN DETAIL—*Continued.*

Amount brought forward, . .		$3,066,031 98	
Rainsford Island Hospital—			
Buildings and fixtures, .	$50,483 48		
Land and Wharf, . .	12,098 87		
		62,582 35	
State Arsenal, Cambridge—			
Buildings, . . .	$36,073 72		
Land, ...	13,500 00		
		49,573 72	
Magazine and Wharf at Captain's Island,		9,840 00	
Warren Bridge, ...		50,000 00	
Charles River Bridge, ...		25,000 00	
Malden Bridge, ...		8,136 85	
Weights, Measures and Balances, .		5,500 00	
State Library, ...		42,808 51	
			$3,319,473 41
Productive Property:—			
Debt Extinguishment Fund*—			
Western Railroad Stock,	$918,540 00		
B. B. Land Notes, . .	76 21		
Cash, ...	73,916 47		
		992,532 68	
Union Loan Sinking Fund*—			
Sundry securities, .	$3,295,700 00		
Cash, ...	4,093 35		
		3,299,793 35	
Bounty Loan Sinking Fund*—			
Sundry securities, . .	$296,535 65		
Cash, ...	122,597 60		
		419,133 25	
Bills Receivable—			
Balance of claim against the United States Government, ...		976,343 04	
Back Bay Lands' Fund—			
Estimated value of lands unsold, exclusive of reservations for public purposes, streets, &c.,	$1,700,000 00		
Bonds and Notes, . .	220,000 00		
		1,920,000 00	
Almshouse Sinking Fund—			
Sundry securities, .	$108,000 00		
Cash, ...	887 92		
		108,887 92	
Amounts carried forward, . .		$7,716,690 24	$3,319,473 41

* Market value. Per Acts 1858, chapter 158, section 9.

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STATEMENT VI.—RAILROAD BONDS AND MORTGAGES.

RESOURCES IN DETAIL—*Concluded.*

	Amounts brought forward, . .	$7,716,690 24	$3,319,473 41
Statement XII.	*Cash on hand January* 1, 1867,		
	For Railroad Interest, . $20,750 00		
	Funds and Loans, . 2,156,417 69		
		2,177,167 69	
	Total property of the Commonwealth, except the funds the income of which is specifically appropriated, . .	. . .	9,893,857 93
			$13,213,331 34
VIII.	Total debt of the Commonwealth, not including liabilities on account of Scrip loaned sundry railroad companies, ...	. . .	$20,683,231 00

STATEMENT No. VI.

BONDS AND MORTGAGES OF RAILROAD CORPORATIONS.

The Commonwealth holds as security for the final payment of Scrip loaned sundry Railroad Corporations, the following mortgages on said roads:—		
Western Railroad, for Sterling Bonds.		
Mortgage, April 20, 1838, ...		$2,286,900 00
April 10, 1839, ...		1,306,800 00
July 13, 1841, ...		761,616 00
		$4,355,516 00
Troy and Greenfield Railroad.		
Mortgage, July 28, 1855 for Sterling Bonds,	$554,180 00	
for Dollar Bonds, .	1,166,500 00	
		1,720,680 00
Eastern Railroad Company.		
Mortgage, August 23, 1837, ...		350,000 00
Norwich and Worcester Railroad.		
Mortgage, May 1, 1837, ...		400,000 00
		$6,826,196 00

NOTE.—In addition to the above, the State holds 3,000 shares Eastern Railroad Stock, and 4,000 shares Norwich and Worcester Railroad Stock, as further security for the loans to those corporations. These shares are liable to be sold, upon failure to make prompt payment of principal or interest of the Scrip as it falls due.

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STATEMENT No. VII.

FUNDS, THE INCOME OF WHICH IS SPECIFICALLY APPROPRIATED.

	Massachusetts School Fund,*	$2,215,417 83
	Charles River and Warren Bridge Fund,	89,219 09
	Todd Normal School Fund,	12,100 00
	School Fund for Indians,	2,500 00
	Rogers' Book Fund,	1,000 00
	Essex Bridge Fund,	6,254 92
	Income on Massachusetts School Fund,	31,271 67
	Income on Todd Normal School Fund,	323 15
	Agricultural College Fund,*	86,993 00
	Income Indian School Fund,	32 50
		$2,445,112 16
	Reform School Fund,— In the hands of the Treasurer of the Institution,	20,000 00
		$2,465,112 16
Statement V.	Back Bay Lands, and sundry Funds, productive property, brought forward,	9,893,857 93
	Productive Property,	$12,358,970 09

STATEMENT No. VIII.

DEBTS AND LIABILITIES IN DETAIL.

Western Railroad Sterling Bonds. (Interest payable in London or Boston by Corporation.)		
Due April 1, 1868,	£135,000	
October 1, 1868,	337,500	
October 1, 1869,	90,000	
April 1, 1870,	180,000	
April 1, 1871,	157,400	
	£899,900	
At	$4 84	
		$4,355,516 00
Amount carried forward,		$4,355,516 00

* Market value, Per Acts 1858, chap. 158, sect. 9.

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STATEMENT VIII.—DEBTS AND LIABILITIES.

DEBTS AND LIABILITIES.—*Continued.*

Amount brought forward, . . .		$4,355,516 00	
Troy and Greenfield Railroad Sterling Bonds. (Interest payable in London by Corporation.)			
Due October 1, 1888, . £22,500			
October 1, 1889, . 29,300			
October 1, 1890, . 62,700			
£114,500			
At $4 84	$554,180 00		
Dollar Bonds.			
Due April 1, 1890, . $200,000 00			
April 1, 1891, . 216,500 00			
April 1, 1893, . 209,000 00			
April 1, 1894, . 541,000 00	1,166,500 00		
		1,720,680 00	
Eastern Railroad Dollar Bonds. (Interest payable in Boston by Corporation.)			
Due July 1, 1867, . . .	$75,000 00		
July 1, 1868, . . .	75,000 00		
July 1, 1869, . . .	75,000 00		
July 1, 1870, . . .	75,000 00		
July 1, 1871, . . .	50,000 00		
		350,000 00	
Norwich and Worcester Railroad Dollar Bonds. (Interest payable in Boston.)			
Due July 1, 1877, ...		400,000 00	
			$6,826,196 00
Consolidation Statutes Scrip, Five Per Cent.			
Due January 1, 1870, ...		$150,000 00	
State Almshouse Scrip, Five Per Cent.			
Due November 1, 1872, . .	$100,000 00		
October 1, 1873, . . .	60,000 00		
October 1, 1874, . .	50,000 00		
		210,000 00	
Enlargement of State House Scrip, Five Per Cent.			
Due October 1, 1873, . .	$65,000 00		
October 1, 1874, . .	100,000 00		
		165,000 00	
Amounts carried forward, . . .		$525,000 00	$6,826,196 00

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STATEMENT VIII.—DEBTS AND LIABILITIES.

DEBTS AND LIABILITIES.—*Continued.*

Amounts brought forward, ...		$525,000 00	$6,826,196 00
Lunatic Hospital (Taunton) *and State Prison Scrip, Five Per Cent.*			
Due July 1, 1874, ...		94,000 00	
Six Per Cent Scrip of 1856.			
Due July 1, 1862, ...		1,000 00	
Northampton Lunatic Hospital Scrip, Six Per Cent.			
Due April 1, 1868, ...	$150,000 00		
June 1, 1877, ...	50,000 00		
		200,000 00	
Five Per Cent. Scrip, 1861.			
Due June 1, 1868, ...	$15,000 00		
June 1, 1870, ...	21,000 00		
June 1, 1872, ...	17,000 00		
		53,000 00	
Six Per Cent. Scrip, 1861.			
Due June 1, 1868, ...	$75,000 00		
June 1, 1870, ...	89,000 00		
June 1, 1862, ...	83,000 00		
		247,000 00	
Union Fund Loan, 1861.			
Due July 1, 1871, ...	$205,000 00		
July 1, 1872, ...	341,000 00		
July 1, 1873, ...	304,000 00		
July 1, 1874, ...	300,000 00		
July 1, 1875, ...	420,000 00		
July 1, 1876, ...	1,430,000 00		
		3,000,000 00	
Union Fund Loan, 1862.			
Due July 1, 1877, ...	$400,000 00		
July 1, 1878, ...	200,000 00		
		600,000 00	
Back Bay Loan, 1862-63, *Five Per Cent.*			
Due May 1, 1880, ...		220,000 00	
Bounty Fund Loan, 1863, *Five Per Cent.*			
Due July 1, 1883, ...		200,000 00	
Amounts carried forward, ...		$5,140,000 00	$6,826,196 00

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STATEMENT VIII.—DEBTS AND LIABILITIES.

DEBTS AND LIABILITIES—*Continued.*

Amounts brought forward, . . .		$5,140,000 00	$6,826,196 00
Bounty Fund Loan, 1864-65-66, *Five Per Cent.*			
Sterling Bonds—			
Due May 1, 1894, . . £825,800			
At . . . $4 84			
	$3,996,872 00		
Dollar Bonds—			
Due May 1, 1894, . . .	4,379,500 00		
		8,376,372 00	
Coast Defence Loan, 1863, *Five Per Cent.*			
Due July 1, 1883, ...		888,000 00	
Massachusetts War Fund Loan, Six Per Cent.			
Due September 1, 1871-86, ...		2,113,000 00	
			16,517,372 00
Total Funded Loan, ...		. . .	$23,343,568 00
Three Years' Loan, ...		$1,055,656 25	
Deposit Loan, ...		1,102,232 24	
Seven Per Cent. Loan, ...		1,842,905 92	
Seven-Thirty Loan, ...		2,825 00	
Unfunded Debt, ...			4,003,619 41
			$27,347,187 41
Sums due from the Treasury and not called for on the 31st of December.			
Interest on Almshouse Scrip, . .	$500 00		
State House Scrip, . .	25 00		
Hosp. & State Pris. Scrip,	610 00		
Scrip of 1856, . .	180 00		
Scrip of 1861, . .	1,555 00		
Union Fund Loan, . .	693 00		
Bounty Fund Loan, .	2,275 00		
		$5,838 00	
Interest on Eastern Railroad Scrip,	$8,750 00		
Nor. & Wor. R.R. Scrip,	12,000 00		
		20,750 00	
Military Elections, ...		27 00	
Military Accounts, ...		547 25	
State Aid, ...		13,065 84	
Aid to Non-resident Vols., ...		1,278 07	
Expenses on account of State Aid, . . .		50 00	
Amounts carried forward, . . .		$41,556 16	$27,347,187 41

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STATEMENT VIII.—DEBTS AND LIABILITIES.

DEBTS AND LIABILITIES—*Concluded.*

Amounts brought forward,	$41,556 16	$27,347,187 41
Volunteer Bounty,	325 00	
Quartermaster's Department,	214 14	
Surgeon-General's Department,	5 00	
Quartermaster's Supplies,	15 00	
Agent for Invalid Soldiers,	2 00	
Lieut. Governor and Council Pay-Roll,	591 00	
Council Contingent,	56 00	
Expenses of Committees,	4 45	
Witness Fees before Committees,	17 50	
Treasurer's Incidentals,	246 51	
Auditor's Incidentals,	14 64	
District-Attorneys,	360 00	
Clerks, Police and Municipal Courts,	270 00	
Expenses Courts of Insolvency,	59 25	
Commissioner on Savings Banks,	250 00	
Commissioners Troy and Greenfield Railroad,	6,891 92	
Commissioners Harbors and Flats,	45 00	
Board of Agriculture, Incidentals,	11 75	
Agricultural Societies,	1,200 00	
Board of Education, Expenses,	691 67	
State Paupers,	1,529 51	
State Paupers, Transportation,	200 00	
Expenses Tewksbury Almshouse,	3,560 52	
Northampton Lunatic Hospital,	1,807 19	
Coroners,	144 73	
State Police,	367 55	
Repairs, Improvements, &c.,	278 66	
Census Abstract,	299 00	
Corporation Tax,	1,159 94	
State Library,	2 00	
Publishing Bank Returns,	36 50	
Universal Exposition,	27 00	
		62,239 59
Total Debts and Liabilities,	. . .	$27,409,427 00

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STATEMENT No. IX.

RECEIPTS INTO THE TREASURY DURING THE YEAR 1866.

Bank Tax,		$6,775 90
Savings Bank Tax,		311,843 33
State Tax of 1866,	$2,987,848 22	
State Tax of 1865,	149,683 00	
		3,137,531 22
Corporation Tax,		1,210,694 56
Coal and Mining Companies,		31,598 79
Annual Insurance Tax,		64,566 92
Semi-annual Insurance Tax,		113,103 28
Life Insurance Companies,		5,631 96
Courts of Insolvency Fees,		3,047 96
Gas Light Companies,		2,989 18
Board of State Charities,		6,214 59
Alien Passengers,		24,038 58
Alien Estates,		3,907 24
Income from State Prison,		90,260 32
Income from State Reform School,		13,452 89
Income from Nautical Branch,		5,282 47
Income from Monson Almshouse,		817 12
Income from Bridgewater Almshouse,		694 87
Income from Rainsford Island Hospital,		311 43
Illegal Reimbursement of Bounties,		8,355 00
Income Back Bay Lands Fund,		9,925 00
Income Bounty Loan Sinking Fund,		2,825 00
Secretary's Fees,		3,854 95
Fees for Commissions,		4,300 00
Hawkers and Peddlers,		3,000 00
Railroad Corporations,		1,260 00
Ordnance Department, from		
Sale of Coast Defence Guns,	$165,836 58	
Sale of Arms and Equipments,	5,605 66	
		171,442 24
Arms and Equipments,		1,808 57
Interest on Union Loan Sinking Fund,		149,078 26
Premium on War Loan,		5,442 50
Interest on War Loan,		6,268 57
Interest on Deposits,		29,203 08
Supreme Court Fines and Forfeitures,		444 60
Plymouth Records,		525 00
Percentage on State Tax,		566 91
Interest on Corporation Tax,		164 29
Premium on Gold,		121 50
Military Accounts,		160 00
Insurance Penalty,		75 00
Bastardy Cases,		428 00
State Paupers,		90 00
Miscellaneous,		108 31
		$5,437,214 39

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STATEMENT No. X.

RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

Detail			
223	Seven Three-Tenths Loan,		$8,650 00
228	Seven Per Cent. Loan,		1,980,605 92
222	Deposit Loans,		2,014,114 41
227	Three Years Loan,		1,064,826 25
231	*Bounty Fund Loan.*		
	Received on account of Sterling Scrip issued,		1,949,467 84
232	*Massachusetts War Fund.*		
	Received on account of Scrip issued,		2,113,000 00
206	*Debt Extinguishment Fund.*		
	Received from Sales of Western Railroad Rights,	$26,822 53	
	Received from B. B. Lands Fund,	47,170 15	
			73,992 68
207	*Union Loan Sinking Fund.*		
	Received from United States,	$621,435 53	
	Investments repaid,	386,568 87	
	State Appropriation,	116,000 00	
			1,124,004 40
224	*Bounty Loan Sinking Fund.*		
	Received Western Railroad Dividends,	$72,171 00	
	From sales Back Bay Lands,	67,738 57	
	State Appropriations, &c.,	127,234 67	
			267,144 24
208	*Massachusetts School Fund.*		
	Principal of Loans paid in,	$30,000 00	
	Amount from income,	1,450 33	
	Amount from Back Bay Lands Notes,	121,297 94	
			152,748 27
205	*Almshouse Loan Sinking Fund.*		
	Interest on investments,	$3,192 08	
	Amount received from Alien Passenger account,	6,000 00	
			9,192 08
202	*Income Back Bay Lands Fund.*		
	Received interest on Land Notes,		14,582 25
202	*Back Bay Lands Fund.*		
	Received discount on investments,	$13 89	
	Received from Notes and Mortgages B. B. Land,	45,945 14	
			45,959 03
204	*Notes and Mortgages, Back Bay Lands.*		
	Notes for land paid,		269,462 52
	Amount carried forward,		$11,087,749 89

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STATEMENT X.—RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

RECEIPTS—*Continued.*

Detail		
	Amount brought forward, ...	$11,087,749 89
203	*Commissioners on Public Lands.* Received on account of moiety of Land Sales, ...	67,738 57
213	*Essex Bridge Fund.* Amount received from Agent for Tolls, . . .	5,242 58
212	*Charles River and Warren Bridge Fund.* Received Interest and Rents, ...	6,742 71
208	*Income Massachusetts School Fund.* Received Interest on Investments, ...	197,905 90
210	*Income Indian School Fund.* Received Interest on Investment, ...	166 25
209	*Income Todd Normal School Fund.* Received Interest on Investments, ...	323 15
209	*Todd Normal School Fund.* Received from Treasurer of Board of Education, ...	200 00
219	*Allotment Rolls.* Received on account of sundry Regiments, ...	5,353 75
220	*Massachusetts Volunteers.* Received on account of Deposits by Volunteers, ...	8,151 77
164	*Volunteer Bounty.* Amount refunded to Treasury, ...	5,000 00
226	*Provost-Marshal.* Amount refunded to Treasury, ...	500 00
165	*Monthly Bounty.* Received on account of sundry Regiments, ...	4,385 87
225	*Agricultural College Fund.* Received from sales of Land Scrip, Income for 1866, ...	4,348 00
	Amount carried forward, ...	$11,393,808 44

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STATEMENT X.—RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

RECEIPTS—*Concluded.*

Detail			
	Amount brought forward, . .	. . . .	$11,393,808 44
215	*Western Railroad Loan Sinking Fund.*		
	Received of Treasurer of Road, . .	. . . .	40,000 00
	Eastern Railroad Company.		
	Received of Treasurer of Road Interest on Scrip loaned, ...	. . . .	19,375 00
	Norwich and Worcester Railroad Company.		
	Received of Treasurer of Road Interest on Scrip loaned, ...	. . . .	24,000 00
	Troy and Greenfield Railroad Interest.		
	Received on account of Lease of South Vermont Raiload, ...	. . . .	10,000 00
230	*Bonds and Mortgages R.R. Corp'ns.*		
	Western R.R. Co., ...	$355,960 00	
	Troy and Greenfield Co., . . .	45,800 00	
			401,760 44
230	Eastern Railroad Loan, ...	. . . .	75,000 00
225	*Income Agricultural Fund.*		
	Received Interest on Investments, .	. . . .	5,801 50
	Sales Back Bay Lands.		
	Received Notes and Mortgages, . .	$102,295 65	
	Received Cash, ...	33,181 49	
			135,477 14
			$12,105,222 52
	Received on account of Ordinary Revenue, as before stated, ...	. . . .	5,437,214 39
	Cash on hand, January 1, 1866:— On account of—		
	Sundry Funds and Revenue, . .	$935,748 77	
	Interest on Railroad Scrip, . .	23,625 00	
			959,373 77
	Total, ...	. . . .	$18,501,810 68

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STATEMENT No. XI.

PAYMENTS FROM ORDINARY REVENUE OF EXPENSES BELONGING TO 1866 AND PREVIOUS YEARS.

[This Statement does not include the entire expenses of the year 1866; for these, see Statement XIV.]

Legislature.			
Senate, per diem,	$24,208 00		
Senate, mileage,	414 00		
		$24,622 00	
House, per diem,	$143,120 00		
House, mileage,	2,183 00		
		145,303 00	
Clerks' salaries, Senate and House,		6,125 00	
Chaplain's salaries, Senate and House,		600 00	
Preacher of election sermon,		100 00	
Doorkeepers, messengers and pages,		10,693 00	
Printing and binding for Senate and House,		43,231 58	
Printing blanks, circulars, and Orders of the Day for Senate and House,		1,703 26	
Stationery for Senate,		972 16	
Stationery for House,		2,611 07	
Expenses of Committees,		4,524 96	
Witness fees before Committees,		107 95	
Printing, stationery, postage, and advertising, ordered by Sergeant-at-Arms for Legislature,		1,175 15	
Contingent Expenses,		1,926 41	
			$243,695 54
Executive Department.			
Governor,		$5,000 00	
Lieut. Governor and Council, pay and travel,		11,116 00	
Governor's Private Secretary,		1,973 33	
Messengers,		1,772 08	
Postage, Printing, &c.,		543 37	
Contingent,		649 58	
Military contingent,		5,463 89	
			26,518 25
Secretary's Department.			
Secretary,		$2,500 00	
Secretary's first and second clerks,		3,675 00	
Secretary's extra clerks,		13,613 02	
Census clerks,		3,194 00	
Secretary's messenger,		999 99	
Secretary's incidentals,		4,171 58	
			28,153 59
Amount carried forward,			$298,367 38

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STATEMENT XI.—PAYMENTS FROM ORDINARY REVENUE FOR 1865-6.

PAYMENTS—*Continued.*

Amount brought forward,			$298,367 38
Treasurer's Department.			
Treasurer,		$3,458 32	
Treasurer's clerk,		1,983 33	
Treasurer's first and second assistant clerks,		3,383 33	
Treasurer's extra clerks,		5,718 98	
Treasurer's incidentals,		1,524 78	
			16,063 69
Tax Commissioner's Department.			
Deputy Commissioner,		$1,983 33	
Clerks,		9,651 50	
Expenses,		1,487 56	
			13,122 39
Auditor's Department.			
Auditor,		$2,500 00	
Auditor's first and second clerks,		3,530 37	
Auditor's extra clerks,		4,101 34	
Auditor's incidentals,		243 07	
			10,374 78
State House Expenses.			
Sergeant-at-Arms,		$2,400 00	
Watchmen and fireman,		5,453 32	
Repairs, improvements, and furniture,		7,997 16	
Presentation Battle Flags,		355 12	
Commissioners on State House,		119 55	
Fuel and light,		4,210 64	
			20,535 79
State Printing.			
Printing General Laws,		$5,643 74	
Printing Blue Book,		4,924 88	
Publishing General Laws,		400 00	
Term Reports,		5,103 94	
Public Documents,		32,461 22	
Publishing Bank Returns,		344 25	
Provincial Laws,		1,673 20	
Assessor's Books and Blanks,		1,796 25	
			52,347 48
Judiciary—Supreme Court.			
Judges,	$28,470 11		
Clerk,	3,000 00		
Reporter,	300 00		
Expenses,	907 12		
		$32,677 23	
Superior Court.			
Judges,		40,480 00	
Amounts carried forward,		$73,157 23	$410,811 51

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STATEMENT XI.—PAYMENTS FROM ORDINARY REVENUE FOR 1865–6.

PAYMENTS—*Continued.*

Amounts brought forward,		$73,157 23	$410,811 51
Probate and Insolvency Courts.			
Judges,	$19,780 00		
Registers and Assistants,	25,415 00		
Expenses,	1,465 28		
		46,660 28	
Attorney-General's Department.			
Attorney-General,	$3,416 66		
Attorney-General's clerk,	1,200 00		
Attorney-General's expenses,	1,423 49		
Attorney-General's Law Library,	129 85		
		6,170 00	
Police Courts.			
Judges,	$33,844 13		
Clerks,	14,597 73		
		48,441 86	
Boston Municipal Court.			
Justices,	$2,299 44		
Clerks,	1,890 00		
		4,189 44	
Taunton Municipal Court.			
Justices,	$1,150 00		
Clerks,	690 00		
		1,840 00	
District-Attorneys.			
Salaries,		14,356 09	
			194,814 90
Sheriffs' Accounts.			
Distributing Documents, &c.,		. . .	639 71
Bank Commissioners.			
Commissioners,		$549 99	
Clerk,		150 00	
Incidentals,		43 00	
			742 99
Commissioner on Savings Banks.			
Salary,		. . .	991 93
Insurance Commissioners.			
Commissioners,		$1,750 00	
Clerks,		5,633 96	
Incidentals,		385 85	
			7,769 81
Amount carried forward,		. . .	$615,770 85

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STATEMENT XI.—PAYMENTS FROM ORDINARY REVENUE FOR 1865-6.

PAYMENTS—*Continued.*

Amount brought forward,			$615,770 85
Insurance Commissioner.			
Commissioner,		$494 56	
Clerk,		250 00	
Expenses,		556 55	
			1,311 11
Scientific, &c.—Board of Agriculture.			
Secretary,	$2,000 00		
Secretary's clerks,	2,213 33		
Secretary's expenses,	200 14		
Secretary's incidentals,	216 22		
		$4,629 69	
Agricultural Societies,		13,200 00	
Printing Agricultural Report,		12,750 94	
Travel of Members of the Board,		1,218 11	
State Cabinet,		151 54	
Pleuro-Pneumonia,		386 35	
			32,336 63
State Library.			
Librarian,		$1,983 33	
Librarian's clerks,		1,128 75	
Books, &c.,		2,642 54	
			5,754 62
Sundry Accounts.			
Inspector of Gas Meters,		$3,000 00	
Forgeries on Soldiers' Drafts,		89 34	
Commissioners on Harbors and Flats,		1,355 21	
Emergency Fund,		1,849 80	
Engraving and Sale of Scrip,		631 94	
Corporation Tax, 1865,	$983,698 18		
1866,	857,083 07		
		1,840,781 25	
Obsequies of the President,		163 63	
Experts,		135 10	
Census and Industrial Statistics,		23,176 35	
Commissioners on River Obstructions,		60 00	
Weights and Measures,		17 50	
Annuities Martha Johonnot,		1,372 60	
Alien Estates,		646 11	
Commissioners on Hours of Labor,		313 55	
Harbor Commissioners,		2,373 22	
Universal Exposition,		116 00	
Union Loan Sinking Fund,		116,000 00	
Bounty Loan Sinking Fund,		122,300 00	
			2,114,381 60
Charitable.			
Expenses Rainsford Island Hospital,		$31,559 63	
Tewksbury Almshouse,		64,167 98	
Monson Almshouse,		48,839 27	
Bridgewater Almshouse,		43,178 79	
Amounts carried forward,		$187,745 67	$2,769,554 81

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STATEMENT XI.—PAYMENTS FROM ORDINARY REVENUE FOR 1865-6.

PAYMENTS—*Continued.*

Amounts brought forward,		$187,745 67	$2,769,554 81
Asylum for Blind,		19,000 00	
Asylum for Deaf and Dumb,		18,402 35	
School for Idiots,		12,000 00	
Washingtonian Home,		5,500 00	
Massachusetts Eye and Ear Infirmary,		3,500 00	
Board of State Charities,		20,021 89	
Cases of Settlement, &c.,		1,529 00	
Transportation of Lunatic Paupers,		8,000 00	
State Paupers,		103,969 32	
Coroners,		875 04	
Indians,		3,715 84	
Pensions,		431 00	
Gratuities,		346 66	
Alien Passengers,		6,000 00	
Home for Friendless Women and Children,		2,000 00	
N. E. Hospital for Women and Children,		5,000 00	
			398,036 77
Military Departments.			
Adjutant-General,	$2,500 00		
Clerk,	1,983 33		
Extra clerks and messengers,	16,987 16		
Incidentals,	3,335 42		
		$24,805 91	
Quartermaster-General's & Ordn'ce Depart'ts,		20,473 85	
Surgeon-General's Department.		9,534 77	
Paymaster's Department,		7,868 47	
Military Accounts,		9,068 84	
Militia Bounty,		21,961 00	
Rent of Armories,		17,591 23	
Arms and Equipments,		1,012 18	
Expenses on account of the United States,		169 00	
Agent for Invalid Soldiers,		706 78	
Replacement of Flags,		198 50	
Aid to Families of Volunteers, (cities & towns,)		1,538,228 40	
State Aid to Non-residents,		5,877 80	
Expenses on account of State Aid,		1,027 35	
Discharged Soldiers' Home,		18,000 00	
Soldiers' National Cemetery,		6,197 05	
Medical Supplies,		756 45	
Military Elections,		188 19	
Books of Instruction,		143 75	
Enrolment of Militia,		250 00	
Quartermaster's Supplies,		65,973 99	
Bounty and Claim Agency,		6,646 03	
			1,756,679 54
Reformatory and Correctional Department.			
State Police,		$83,042 86	
Expenses of State Prison,		107,040 60	
Expenses State Reform School,		48,374 13	
Amounts carried forward,		$238,457 59	$4,924,271 12

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STATEMENT XI.—PAYMENTS FROM ORDINARY REVENUE FOR 1865-6.

PAYMENTS—*Concluded.*

Amounts brought forward,	$238,457 59	$4,924,271 12
Expenses Nautical Branch School,	51,728 97	
Expenses Industrial School,	22,403 17	
Arrest of Fugitives from Justice,	1,911 04	
Agent for Discharged Convicts,	1,808 39	
Asylum for Discharged Female Prisoners,	2,500 00	
		318,809 16
Public Buildings.		
Tewksbury Almshouse,	$21,750 08	
Monson Almshouse,	2,579 25	
Bridgewater Almshouse,	283 59	
Rainsford Island Hospital,	4,728 00	
Nautical Branch State Reform School,	8,194 37	
Industrial School for Girls,	634 49	
Cambridge Arsenal,	11,470 59	
State Prison,	4,999 94	
		54,640 31
Interest, etc.		
Lunatic Hospital Loans,	$16,770 00	
State Almshouse Loan,	12,825 00	
State House Loan,	8,475 00	
Six per cent. Loan of 1856,	3,360 00	
Consolidation Statutes Loan,	7,500 00	
Recruitment Fund,	9,800 00	
Temporary Loans and Deposits,	3,549 82	
Deposit Loans,	142,201 74	
Five and Six Per Cent. Loans of 1861,	17,350 00	
Union Fund Loan,	209,607 00	
Massachusetts Volunteers,	5,274 09	
Bounty Fund Loan,	529,235 68	
Coast Defence Loan,	44,400 00	
Premium on Gold,	294,186 14	
Seven and three-tenths Loan,	115,732 31	
Seven Per Cent. Loan,	62,456 68	
Three Years Loan,	9,418 90	
Back Bay Lands Scrip,	11,575 00	
Income Union L. S. Fund,	3,572 50	
Bounty Loan Sinking Fund,	40 00	
Discount on Bounty Loan Scrip,	72,670 40	
		1,580,000 26
Total Payments from Ordinary Revenue in 1866,		$6,877,720 85

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STATEMENT No. XII.

PAYMENTS ON ACCOUNT OF SUNDRY FUNDS.

Detail			
227	Three Years Loan, ...	. . . .	$9,170 00
228	Seven Per Cent. Loan, ...	. . . .	137,700 00
223	Seven-Thirty Loan, ...	. . . .	2,133,873 05
222	Deposit Loans, ...	. . . .	2,753,271 92
214	Temporary Loans, ...	. . . .	30,000 00
208	*Massachusetts School Fund.*		
	Paid on Investments, ...	. . . .	196,000 00
206	*Debt Extinguishment Fund.*		
	Paid for Back Bay Land Notes, . .	. . . .	76 21
202	*Back Bay Lands Fund.*		
	Paid on Investment, ...	$500 00	
	Six per cent. Scrip of 1856, . .	100,000 00	
	Debt Extinguishment Fund, . .	47,170 15	
			147,670 15
202	*Interest on Back Bay Lands Notes.*		
	Paid Income School Fund, . .	. . . .	13,988 28
204	*Notes and Mortgages, Back Bay Lands.*		
	Amount remaining unpaid, . .	. . . .	269,462 52
203	*Commissioners Public Lands.*		
	Filling, grading, &c., ...	$116,000 00	
	Salaries and incidentals, ...	3,789 02	
			119,789 02
213	*Essex Bridge Fund.*		
	Expenses of Bridge, ...	$4,565 85	
	Paid on Investments, ...	5,000 00	
			9,565 85
212	*Charles River & Warren Bridges Fund.*		
	Paid expenses of Bridges, ...	. . . .	13,129 79
208	*Income School Fund*, 1865-6.		
	Paid Educational expenses, . .	$119,567 47	
	Cities and Towns, ...	62,641 15	
	Amount to Fund, ...	1,450 33	
	Premium on Scrip, ...	250 00	
			183,908 95
210	*Income School Fund for Indians.*		
	Paid for sundry Schools, ...	. . . .	168 00
209	*Income Todd Normal School Fund.*		
	Paid Treasurer Board of Education, .	. . . .	845 15
211	*Income Rogers' Book Fund.*		
	Paid Treasurer Board of Education, .	. . . .	60 00
	Amount carried forward, . .	. . . .	$6,018,678 89

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STATEMENT XII.—PAYMENTS ON ACCOUNT OF SUNDRY FUNDS.

PAYMENTS—*Continued.*

Detail			
	Amount brought forward,		$6,018,678 89
219	*Allotment Rolls.* Paid sundry parties,		3,200 31
220	*Massachusetts Volunteers.* Paid sundry parties,		61,952 86
221	*Returned Allotments.* Paid sundry parties,		172 46
162	*Coast Defences.* Paid sundry expenses,		28,418 39
164	*Volunteer Bounty.* Paid Bounties to Volunteers,		16,325 00
	Military Fund. Paid Military expenses,		100 80
226	*Provost-Marshal.* Paid on account of Town Quotas and Representative Recruits,		5,050 00
165	*Monthly Bounty.* Paid sundry Regiments of Infantry, Cavalry, Artillery, &c.,		104,006 55
163	*Enlistment of Recruits.* Paid sundry expenses,		1,096 08
225	*Agricultural College Fund.* Paid on Investments,		7,000 00
215	*Western Railroad Loan Sinking Fund.* Paid Commissioners,		40,000 00
205	*Almshouse Loan Sinking Fund.* Paid on Investments,		62,130 00
209	*Todd Normal School Fund.* Paid on Investments,		6,000 00
207	*Union Loan Sinking Fund.* Paid on Investments,		1,429,000 00
	Norwich and Worcester R. R. Company. Paid interest on Scrip,		24,000 00
	Amount carried forward,		$7,807,131 34

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STATEMENT XII.—PAYMENTS ON ACCOUNT OF SUNDRY FUNDS.

PAYMENTS—*Concluded.*

Detail			
	Amount brought forward, . .	. . .	$7,807,131 34
	Eastern Railroad Company.		
	Paid interest on Scrip, . . .	. . .	21,250 00
218	*Troy & Greenfield Railroad Company.*		
	Paid Commissioners on account of Land Claims, expenses, &c., . .	$622,980 76	
	Interest on Scrip, ...	98,934 99	
			721,915 75
230	Eastern Railroad Loan, . . .	. . .	75,000 00
230	Scrip loaned Western and Troy and Greenfield Railroad Corporations, .	. . .	401,760 44
225	Income Agricultural Fund, . .	. . .	95 70
	Sales Back Bay Lands.		
	Paid Commissioners Public Lands, .	$67,738 57	
	Bounty L. S. Fund, . . .	67,738 57	
			135,477 14
	Blake Brothers & Co.		
229	On account of Bounty Loan Scrip, .	. . .	10,396 12
	Bounty Loan Sinking Fund.		
224	Paid on Investments, ...	. . .	273,895 65
			$9,446,922 14
	Payments from Ordinary Revenue on account of expenses of 1866 and previous years, as before stated, .	. . .	6,877,720 85
	Cash on hand, January 1, 1867:— On account of—		
	Union Loan Sinking Fund, . .	$4,093 35	
	Bounty Loan Sinking Fund, . .	122,597 60	
	Massachusetts Volunteers, . . .	76,269 15	
	Commissioners on Public Lands, .	16,081 47	
	Almshouse Loan Sinking Fund, . .	887 92	
	Income Massachusetts School Fund, .	31,271 67	
	Norwich and Worcester Railroad Co.,	12,000 00	
	Eastern Railroad Company, . .	8,750 00	
	Essex Bridge Fund, ...	1,254 92	
	Six per cent. Scrip, 1856, . . .	1,000 00	
	Rogers Book School Fund, . .	1,000 00	
	Income Todd Normal School Fund, .	323 15	
	Premium on Recruits, . . .	325 00	
	Income Indian School Fund, . .	32 50	
	Agricultural Fund, ...	273 00	
	Debt Extinguishment Fund, . .	73,916 47	
	Sundry Loans, ...	1,827,091 49	
			*2,177,167 69
	Total, ...	. . .	$18,501,810 68

* Of which $81,898.33 is in coin.

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STATEMENT No. XIII.

REVENUE PROPERLY BELONGING TO 1865 AND 1866.

[Particulars of 1866 in Detailed Statement.]

Detail		1865.	1866.
1	Bank Tax,	$284,975 14	$6,775 90
2	Savings Bank Tax,	364,591 36	311,848 33
3	State Tax,	4,700,000 00	3,000,000 00
4	Corporation Tax,	1,301,754 75	1,210,694 56
5	Coal and Mining Companies,	29,831 32	31,598 79
6	Annual Insurance Tax,	102,248 18	64,566 92
7	Semi-Annual Insurance Tax,	98,915 16	113,103 28
8	Life Insurance Companies,	3,825 70	5,631 96
9	Courts of Insolvency Fees,	8,759 50	8,047 96
10	Gas Light Companies,	482 35	2,989 18
11	Alien Passengers,	15,112 00	24,038 58
12	Board of State Charities,	8,355 78	6,214 59
13	Alien Estates,	2,044 80	3,907 24
14	Re-imbursement of Bounties,	– –	8,355 00
15	Income from State Prison,	50,106 44	90,260 32
16	Income from State Reform School,	9,044 37	13,452 89
17	Income from Nautical School,	3,654 94	5,282 47
18	Secretary's Fees,	2,679 86	3,854 95
19	Fees for Commissions,	6,490 00	4,300 00
20	Hawkers and Peddlers,	4,372 00	3,000 00
21	Railroad Companies,	1,340 00	1,260 00
22	Interest on Union Loan Sinking Fund,	102,690 00	149,078 26
23	Interest on Deposits,	20,085 45	29,203 08
24	Quartermaster's and Ord. Dept.,	– –	171,442 24
25	Income B. B. Lands Fund,	– –	9,925 00
26	Income Bounty L. S. Fund,	– –	2,825 00
27	Income Monson Almshouse,	– –	817 12
28	Income Bridgewater Almshouse,	– –	694 87
29	Income R. I. Hospital,	– –	311 43
30	Cases Settlement and Bastardy,	– –	428 00
31	Arms and Equipments,	– –	1,808 57
32	Interest on Corporation Tax,	– –	164 29
33	Supreme Court Fines and Forfeitures,	381 70	444 60
34	Premium on Mass. War Loan,	– –	5,442 50
35	Accrued Interest on Mass. War Loan,	– –	6,268 57
36	New Plymouth Records,	165 00	525 00
37	Per Cent. on State Tax,	149 75	566 91
38	Military Accounts,	– –	160 00
39	Premium on Gold,	– –	121 50
40	Insurance Penalty,	– –	75 00
41	Miscellaneous Accounts,	1,418 55	198 31
	Commissioners on Street Railways,	4,426 61	– –
	Premium on Bounty Fund Loan,	151,484 25	– –
		$7,279,384 96	$5,299,683 17

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STATEMENT No. XIV.

STATEMENT OF EXPENSES PROPERLY BELONGING TO THE YEARS 1865 AND 1866, WITH APPROPRIATIONS FOR 1866.

[Particulars of 1866 in Detailed Statement.]

Detail		Expenses 1865.	Expenses 1866.	Appropriations 1866.
	Regular Session.			
42	Senate salaries, . . .	$21,812 00	$24,208 00	$24,800 00
42	Senate mileage, . . .	387 00	414 00	426 00
43	House salaries, . . .	128,064 00	142,588 00	143,238 00
43	House mileage, . . .	2,189 00	2,189 00	2,300 00
44	Clerks, Senate and House,	5,199 99	6,125 00	6,125 00
45	Chaplains " " "	600 00	600 00	600 00
46	Preacher of Elec'n Sermon,	100 00	100 00	100 00
47	Door-keepers, Messengers and Pages, . . .	9,497 00	10,693 00	11,700 00
48	Printing and binding for Senate, ...	13,473 77	13,020 95	†43,000 00
49	Printing blanks, circulars, &c., Senate, . . .	697 71	759 90	700 00
50	Printing and binding for House, ...	28,763 11	27,368 27	†43,000 00
51	Printing blanks, circulars, &c., House, . . .	805 55	930 58	800 00
52	Stationery for the Senate,	919 35	1,077 56	1,000 00
53	Stationery for the House, .	2,421 47	2,568 57	2,400 00
54	Stationery and printing ordered by Serg't-at-Arms,	710 86	695 24	627 67
55	Legislative Contingent, .	1,532 84	1,886 41	2,280 50
56	Expenses of Legislative Committees, ...	1,563 23	4,446 83	7,091 18
57	Witness fees before Committees, ...	42 36	122 79	800 00
		$218,779 24	$239,794 10	$290,988 35
	Valuation Committee.			
	Pay of Members, . .	$6,000 00	– –	– –
	Clerk and Messengers, .	1,215 00	– –	– –
		*$7,215 00	– –	– –

* Extraordinary. † Joint appropriation.

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STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1865.	Expenses 1866.	Appropriations 1866.
	Executive Department.			
58	Governor's salary, . .	$5,000 00	$5,000 00	$5,000 00
59	Lieut. Governor and Council, per diem and mileage,	10,399 00	9,640 00	14,000 00
60	Governor's Private Secre'y,	1,573 33	2,000 00	2,000 00
61	Messengers, ...	1,465 00	1,800 00	1,800 00
62	Postage, printing, &c., .	499 90	593 37	600 00
63	Contingent, . . .	944 08	778 78	1,000 00
64	Council, Milit'y Contingent,	*9,560 87	*3,597 83	8,000 00
		$29,442 18	$23,409 98	$32,400 00
	Secretary's Department.			
65	Secretary's salary, . .	$2,500 00	$2,500 00	$2,500 00
66	1st & 2d Clerks,	3,400 00	3,700 00	3,700 00
67	extra Clerks, .	13,200 28	13,470 74	16,800 00
68	Census Clerks,	– –	*3,634 00	4,500 00
69	Messenger, .	1,000 00	1,000 00	1,000 00
70	Incidentals, .	3,799 33	4,174 22	4,037 26
		$23,899 61	$28,478 96	$32,537 26
	Treasurer's Department.			
71	Treasurer's salary, . .	$3,000 00	$3,500 00	$3,500 00
72	Clerk, . .	1,800 00	2,000 00	2,000 00
72	1st & 2d Ass't Clerks, .	3,200 00	3,400 00	3,400 00
73	extra Clerks, .	9,293 31	5,548 98	5,600 00
74	Incidentals, .	4,778 56	1,089 25	3,022 33
		$22,071 87	$15,538 23	$17,522 33
	Tax Commissioner's Department.			
75	Deputy, ...	$1,617 33	$2,000 00	$2,000 00
	Clerk, . . .	– –	1,500 00	1,500 00
	extra Clerks, .	9,732 09	8,818 12	11,640 00
	Contingent, . .	2,655 49	1,487 56	
		$14,004 91	$13,805 68	$15,140 00
	Auditor's Department.			
76	Auditor's salary, . .	$2,500 00	$2,500 00	$2,500 00
77	1st and 2d Clerks,	3,346 77	3,608 61	3,700 00
[illegible]	extra Clerks, .	2,750 00	4,211 34	4,800 00
	Incidentals, .	364 64	318 93	400 00
		$8,961 41	$10,638 88	$11,400 00

* Extraordinary.

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STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1865.	Expenses 1866.	Appropriations 1866.
	State House Expenses.			
80	Sergeant-at-Arms' salary, .	$2,400 00	$2,400 00	$2,400 00
81	Repairs, improvements and furniture, . . .	7,623 56	6,215 02	6,900 00
82	Commis'ers on State House,	– –	*119 55	3,000 00
83	Preservation of Battle Flags,	– –	*3,131 19	4,500 00
84	Watchmen and Fireman at State House, . . .	4,720 00	5,520 00	5,520 00
85	Fuel and light, . . .	4,417 61	3,750 80	4,000 00
		$19,161 17	$21,136 56	$26,320 00
	State Printing.			
86	Printing Public Documents, (estimated,) for 1866, .	$32,758 85	$30,606 71	$30,000 00
87	Printing General Laws, .	10,770 41	5,643 74	12,000 00
88	Blue Book, . .	3,669 30	4,255 58	5,000 00
89	Publishing Laws, &c., .	400 00	400 00	500 00
90	Publishing Bank Returns, .	500 00	225 75	200 00
91	Assessors' Books and Blanks,	1,784 74	1,796 25	2,000 00
92	Industrial Statistics, . .	– –	*9,139 46	9,000 00
93	Term Reports, . . .	1,816 75	5,103 94	12,147 95
94	Engraving, Printing, &c., for State Scrip, . .	*9,082 00	*75 00	1,000 00
	Hitchcock's Ichnology, .	*5,077 17	– –	– –
	Blanks, State Aid, . .	*244 51	– –	– –
	Bank Note Impressions, .	*62 19	– –	– –
	Census and Industrial Blanks, ...	*1,590 00	– –	– –
95	Provincial Statutes, . .	– –	*1,673 20	4,000 00
96	Registration Blanks, . .	– –	498 01	500 00
		$67,755 92	$59,417 64	$76,347 95
97	Commissioners on Troy and Greenfield Railroad, .	*$562,046 39	*$579,774 79	$900,000 00
	Troy & Greenfield R. R. Co. Interest on Scrip, . .	*$106,851 05	*$98,934 99	†
	Census and Industrial Statistics, ...	*$57,846 60	– –	– –

* Extraordinary. † Charged under appropriation of $900,000.60.

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STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1865.	Expenses 1866.	Appropriations 1866.
	Judiciary.			
98	Supreme Court, Judges' salaries,	$24,166 66	$29,970 11	$30,500 00
99	Clerk,	3,000 00	3,000 00	3,000 00
100	Reporter,	300 00	300 00	300 00
101	Expenses,	1,042 57	445 44	1,500 00
	Superior Court.			
102	Judges' salaries,	35,200 00	42,240 00	42,240 00
	Probate and Insolvency Court.			
103	Judges' salaries,	17,200 00	20,640 00	20,640 00
104	Registers and assistants,	22,100 00	26,520 00	26,520 00
105	Expenses,	1,379 76	1,234 64	3,000 00
	Police Courts.			
106	Justices,	31,600 00	32,914 18	38,120 00
107	Clerks,	14,365 00	13,272 73	18,000 00
108	*Boston Municipal Court.*			
	Justices,	– –	4,549 44	4,500 00
	Clerks,	– –	4,320 00	6,600 00
109	*Taunton Municipal Court.*			
	Justice,	991 67	1,200 00	1,200 00
	Clerk,	595 00	720 00	720 00
	Attorney-General's Department.			
110	Attorney-General's salary,	2,500 00	3,500 00	3,500 00
111	Attorney-General's clerk,	1,200 00	1,200 00	1,200 00
112	Attorney-General's incidentals, fees, &c.,	1,199 38	1,314 85	3,150 00
113	Law Library,	86 00	121 00	200 00
114	District-Attorneys,	12,800 06	15,356 09	15,360 00
	Rhode Island boundary,	*123 00	– –	– –
		$169,849 04	$202,818 43	$220,250 00
115	*Sheriffs' Accounts.*			
	Distributing documents, &c.,	$617 29	$780 30	$800 00

* Extraordinary.

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STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—*Continued.*

		Expenses 1865.	Expenses 1866.	Appropriations 1866.
	Bank Commissioners.			
	Compensation,	$6,600 00	– –	– –
	Clerk,	1,800 00	– –	– –
	Incidentals,	163 05	– –	– –
		$8,563 05	– –	– –
116	*Commis'r on Savings Banks.*			
	Compensation,	– –	$1,491 93	$3,000 00
117	*Insurance Commissioners.*			
	Compensation,	$3,000 00	$1,500 00	$3,000 00
	Clerks,	5,633 96	– –	– –
	Incidentals,	539 20	217 92	600 00
		$9,173 16	$1,717 92	$3,600 00
118	*Insurance Commissioner.*			
	Compensation,	– –	$1,000 00	$1,000 00
	Clerk,	– –	500 00	500 00
	Extra Clerks,	– –	513 16	513 16
	Expenses,	– –	566 55	200 00
		– –	$2,579 71	$2,213 16
	Scientific.			
	Board of Agriculture—			
119	Secretary's salary,	$2,000 00	$2,000 00	$2,000 00
120	Secretary's Clerks,	1,546 66	2,200 00	2,400 00
121	Secretary's expenses,	250 00	238 57	250 00
122	Incidentals,	127 07	177 02	150 00
123	Members' travel,	1,211 96	1,113 36	1,200 00
124	Agricultural societies,	13,800 00	14,400 00	14,400 00
125	Printing Agricultural Report,	12,325 40	12,750 94	13,250 94
126	State Cabinet,	307 72	52 08	100 00
	Agricultural College,	*20,121 92	– –	– –
127	Pleuro-Pneumonia,	*4,065 88	*463 12	20,000 00
		$55,756 61	$33,395 09	$53,750 94
	State Library.			
128	Books, &c.,	$2,300 00	$2,644 54	$3,200 00
129	Librarian,	1,800 00	2,000 00	2,000 00
130	Librarian's Clerks,	1,080 00	1,138 75	1,320 00
		$5,180 00	$5,783 29	$6,520 00

* Extraordinary.

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STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1865.	Expenses 1866.	Appropriations 1866.
	Charitable.			
131	Expenses Rainsford Island Hospital,	$29,063 25	$25,028 86	$25,000 00
132	Expenses Tewksbury Almshouse,	69,139 40	76,101 78	74,000 00
133	Exp's Bridgewater Almshouses,	42,339 48	39,886 65	47,000 00
134	Expenses Monson Almshouses,	46,107 39	52,247 61	48,000 00
135	Asylum for Blind,	16,000 00	20,000 00	20,000 00
136	Asylum for Deaf and Dumb,	16,369 14	18,045 62	18,100 00
137	School for Idiots,	12,000 00	12,000 00	12,000 00
138	State Paupers not in Almshouses—			
	Worcester Lunatic Hospital,	17,852 20	21,050 45	
	Northampton Lunatic Hospital,	39,484 64	43,589 96	
	Taunton Lunatic Hospital,	28,836 95	27,896 19	105,215 75
	Support by Cities and Towns,	2,224 18	2,640 40	
	Burials,	2,975 00	2,191 25	
	Miscellaneous,	543 35	– –	
138	Transportation State Paupers,	8,610 00	8,233 35	9,000 00
139	Cases Settlement and Bastardy,	1,887 61	791 49	3,000 00
140	Agent Board State Charities,	11,302 98	12,306 78	15,500 00
140	Secretary Board State Charities,	7,834 71	8,004 47	8,400 00
140	Exp's Board State Charities,	943 66	2,379 70	3,500 00
141	Coroners,	846 20	421 43	1,000 00
142	Indians,	3,798 13	4,045 56	5,060 00
143	Pensions,	366 00	411 00	552 00
144	Washingtonian Home,	*4,750 00	*5,750 00	6,000 00
145	Eye and Ear Infirmary,	*2,500 00	*3,500 00	3,500 00
146	Home for Friendless Women and Children,	– –	*2,000 00	2,000 00
147	N. E. Hospital for Women and Children,	*5,000 00	*5,000 00	5,000 00
148	Alien Estates,	*649 47	*646 11	646 11
	Almshouse Sinking Fund,	6,000 00	6,000 00	6,000 00
		$377,423 74	$400,168 66	$418,473 86

* Extraordinary.

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STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1865.	Expenses 1866.	Appropriations 1866.
194	Inspector of Gas-meters, ...	$3,000 00	$3,000 00	$3,000 00
	Street Railw'y Commissioners, . . .	*$4,668 20	– –	– –
	Ladd and Whitney Monument, . . .	*$2,000 00	– –	– –
	Statue Horace Mann, .	*$1,500 00	– –	– –
	Obsequies of the President, ...	*$1,693 19	– –	– –
	Insurance Tax, . .	*$46 50	– –	– –
197	Corporation Tax, . .	*$1,158,413 91	*$861,330 73	†
201	Annuities Martha Johonnot, ...	$1,588 88	$1,372 00	$1,740 00
195	Gratuities, . . .	*$160 84	*$346 66	$346 66
196	Weights and Measures, .	– –	$17 50	$1,250 00
190	Harbor Commissioners, .	– –	*$3,524 87	$10,000 00
189	Commissioners on Harbors and Flats, . .	*$1,654 62	*$600 21	$3,000 00
191	Commissioners on River Obstructions, . .	*$1,042 76	*$8,640 07	$7,000 00
199	Agricult'l College Scrip,	– –	*$556 94	$556 94
200	Universal Exposition, .	– –	*$149 00	$10,000 00

* Extraordinary. † Acts 1864, '65, chapters 208 and 283.

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STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—*Continued.*

		Expenses 1865.	Expenses 1866.	Appropriations 1866.
Detail 198	Experts, ...	*$28 00	*$307 10	$500 00
	Premium on Coin, . .	*$403,938 48	*$294,186 04	– –
193	Comissioners on Hours of Labor, ...	*$313 55	*$2,000 00	†$2,000 00
192	Commissioner on Printing,	– –	*$400 00	$400 00
	Reformatory.			
174	State Police, ...	$22,936 83	$81,939 14	$91,450 00
175	Expenses State Prison, .	88,751 61	105,610 82	109,600 00
176	Expenses Reform School, .	52,014 79	59,897 64	50,000 00
177	Nautical School, . .	32,625 25	51,544 27	50,000 00
178	Exp. of Industrial School, .	18,000 00	21,752 12	20,000 00
179	Arrest of Fugitives, . .	449 34	1,886 89	2,439 00
180	Agent for Discharged Convicts, ...	1,565 37	1,799 82	1,800 00
181	Asylum for Discharged Female Prisoners, . .	*2,500 00	*2,500 00	2,500 00
		$218,843 19	$326,930 70	$327,789 00
	Public Buildings.			
182–3–4	State Almshouses, . .	$15,659 29	$24,033 67	$25,750 00
185	Lunatic Hospitals, . .	8,873 50	1,807 19	2,000 00
	Nautical Branch Reform School, ...	40,000 00	– –	– –
	Industrial School for Girls,	2,686 39	– –	– –
186	Rainsford Island Hospital,	483 48	4,728 00	5,000 00
187	State Prison, . . .	– –	4,999 94	5,000 00
188	Cambridge Arsenal, . .	13,811 47	1,634 87	1,656 87
		*$81,514 13	*$37,203 67	$39,406 87

* Extraordinary. † Expenses estimated.

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STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1865.	Expenses 1866	Appropriations 1866.
	Military — Adjutant-General's Department.			
149	Adj. General's salary, .	$2,500 00	$2,500 00	$2,500 00
150	1st Clerk, . . .	1,800 00	2,000 00	2,000 00
151	Extra Clerks and Messengers, . . .	25,992 65	18,555 76	21,408 00
152	Incidentals, . . .	5,243 37	3,003 41	3,000 00
153	Quartermaster's and Ordnance Departments, .	*24,882 59	18,236 53	19,720 00
154	Quartermaster's Supplies,	*235,623 20	*29,979 54	551,355 00
155	Surgeon-General's Department, . . .	*12,612 77	*9,893 77	11,620 00
156	Paymaster's Department, .	*13,497 21	*8,258 26	14,600 00
	Enrolment of Militia, .	*7,900 00	– –	– –
	Military Elections, . .	*660 99	– –	– –
157	Military Accounts, . .	11,738 58	7,000 70	7,000 00
158	Militia Bounty, . .	21,961 06	61,803 00	117,000 00
159	Armory Rents, . .	19,501 75	23,364 93	30,000 00
160	Expenses on acc't U. S., .	*1,151 46	*65 00	65 00
	Allotment Commissioners,	*932 18	– –	– –
173	Soldiers' Nat. Cemetery, .	*4,328 77	*6,197 05	6,205 30
	Arms and Equipments, .	*68,647 16	– –	– –
	Agents for Invalid Soldiers, ...	*20,264 88	– –	– –
	Replacement of Flags, .	*2,288 00	– –	– –
162	Coast Defence, . .	*56,358 05	*22,901 98	30,000 00
164	Volunteer Bounty, . .	*630,400 00	*19,350 00	10,000,000 00
165	Monthly Bounty, . .	*2,022,810 91	*100,000 00	
163	Enlistment of Recruits, .	*20,169 78	*136 49	
167	Aid to Families of Vols., .	*2,219,692 56	*1,416,074 04	1,600,000 00
166	Aid to Non-resident Vols.,	– –	*10,880 15	20,000 00
171	Expenses on account of State Aid, . . .	– –	*1,181 35	1,600 00
161	Bounty and Claim Agency,	– –	*7,356 48	8,000 00
170	Recruitment Fund, . .	– –	*9,800 00	9,800 00
169	Disch'd Soldiers' Home, .	*16,000 00	*18,000 00	20,000 00
172	Military Tactics, . .	*835 84	*143 75	400 00
168	Medical Supplies, . .	195 55	756 45	2,000 00
	Forgery, ...	*614 00	– –	– –
	Military Fund, . .	*11,169 18	– –	– –
	Pay of 54th and 55th Regiments, . . .	*27 00	– –	– –
		$5,459,749 49	$1,797,438 64	$12,478,273 30

* Extraordinary.

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STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—*Concluded.*

		Expenses 1865.	Expenses 1866.	Appropriations 1866.
Detail	*Union Loan Sinking Fund.* Amount from State Tax, .	*$116,000 00	*$116,000 00	$116,000 00
	Bounty Loan Sinking Fund. Amount from State Tax, .	*$26,420 00	*$122,300 00	$122,300 00
	Discount on Bounty Loan Scrip, ...	– –	*$72,670 40	– –
	Interest.			
	On Temporary Loan and Deposits, ...	$164,460 17	$3,549 82	– –
	On Deposit Loan, . . .	185,743 01	142,201 74	– –
	On Borrowed Coin, . . .	*6,159 02	– –	– –
	On Coast Defence Loan, . .	*44,400 00	*44,400 00	– –
	On Bounty Fund Loan, . .	*175,002 77	*529,235 68	– –
	On 7 3-10 Loan, . . .	96,173 74	115,732 31	– –
	On Union Fund Loan, . .	*180,000 00	*180,000 00	– –
	On Massachusetts Volunteer Deposits, ...	*18,192 76	*5,274 09	– –
	On Lunatic Hospital Scrip, .	20,950 00	16,700 00	– –
	On Almshouse Scrip, . . .	10,500 00	10,500 00	– –
	On State House Scrip, . .	8,250 00	8,250 00	– –
	On Consolidation Stat. Scrip, .	7,500 00	7,500 00	– –
	On Scrip of 1861, (Funding Debt,)	17,475 00	17,475 00	– –
	On Six per cent. Scrip of 1856, .	6,000 00	3,000 00	– –
	On Seven per cent. Loan, . .	– –	62,456 68	– –
	On Three Years Loan, . .	– –	9,418 90	– –
	On Back Bay Lands Scrip, .	11,000 00	11,000 00	– –
	Income Union L. S. Fund, .	– –	*3,572 50	– –
	Bounty Loan Sinking Fund, .	– –	*40 00	– –
		$951,806 47	$1,170,306 72	– –

* Extraordinary.

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STATEMENT No. XV.

DETAILS No. 1.

BANK TAX FOR 1866.

[Gen. Stat. Chap. 57, Sect. 89.]

Name of Bank.	Location.	Tax.	Total.
SUFFOLK COUNTY.			
Cochituate, ...	Boston, ...	$21 00	
Washington, ...	Boston, ...	2,624 26	
			$2,645 26
ESSEX COUNTY.			
Laighton, ...	Lynn, ...	$200 00	
Rockport, ...	Rockport, . . .	247 23	
			447 23
MIDDLESEX COUNTY.			
Lowell, ...	Lowell, ...	$150 64	
South Reading, . .	South Reading, .	250 00	
			400 64
WORCESTER COUNTY.			
Worcester County, . .	Blackstone, . .	$83 34	
			83 34
HAMPSHIRE COUNTY.			
Northampton, ...	- - -	$200 00	
			200 00
Amount carried forward,	. . . . .	. . .	$3,776 47

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STATEMENT XV. Bank Tax. DETAILS 1.

HAMPDEN COUNTY.

Name of Bank.	Location.	Tax.	Total.
Amount brought forward,	. . . . .	. . .	$3,776 47
Chicopee, ...	Springfield, . .	$250 00	
Hadley Falls, . . .	Holyoke, . .	166 67	
John Hancock, . . .	Springfield, . .	125 00	
			541 67

FRANKLIN COUNTY.

Conway, ...	Conway, . .	$487 50	
Franklin County, . .	Greenfield, . .	14 69	
			502 19

BRISTOL COUNTY.

Attleborough, . . .	Attleborough, .	$416 67	
			416 67

PLYMOUTH COUNTY.

Abington, ...	Abington, . .	$225 00	
North Bridgewater, . .	North Bridgewater,	500 00	
Wareham, . . .	– – –	750 00	
			1,475 00

DUKES COUNTY.

Martha's Vineyard, . .	Edgartown, . .	$63 90	
			63 90
			$6,775 90

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DETAILS No. 2.

SAVINGS BANK TAX.

[Acts 1862, Chap. 224.]

SUFFOLK COUNTY.		
Franklin Institution for Savings,	$2,609 28	
Provident Institution for Savings,	34,093 43	
Suffolk Savings Bank,	19,190 99	
East Boston Savings Bank,	1,168 17	
Chelsea Savings Bank,	1,069 98	
Boston Five Cents Savings Bank,	23,129 37	
Mercantile Savings Institution,	1,993 12	
South Boston Five Cents Savings Bank,	261 04	
Boston Penny Savings Bank,	598 12	
Union Institution for Savings,	1,364 86	
		$85,478 36
ESSEX COUNTY.		
Andover Savings Bank,	$1,941 19	
Danvers Savings Bank,	1,769 51	
Cape Ann Savings Bank,	1,548 48	
Haverhill Savings Bank,	5,107 62	
Essex Savings Bank,	3,048 76	
Lynn Institution for Savings,	2,070 22	
Newburyport Institution for Savings,	9,129 38	
Rockport Savings Bank,	334 01	
Salem Savings Bank,	12,540 86	
Provident Institution for Savings, Amesbury,	2,542 44	
Lynn Five Cents Savings Bank,	1,151 86	
Newburyport Five Cents Savings Bank,	1,226 91	
Warren Five Cents Savings Bank,	1,098 92	
Salem Five Cents Savings Bank,	1,974 51	
		45,484 67
MIDDLESEX COUNTY.		
Cambridge Institution for Savings,	$2,574 30	
Cambridgeport Savings Bank,	1,055 48	
Warren Institution for Savings,	7,520 71	
Middlesex Institution for Savings,	3,250 23	
Framingham Savings Bank,	1,781 77	
City Institution for Savings, Lowell,	7,838 70	
Lowell Institution for Savings,	8,023 76	
Mechanics' Savings Bank,	1,784 70	
Malden Savings Bank,	286 18	
Marlborough Savings Bank,	263 43	
Institution for Savings, Newton,	309 30	
Waltham Savings Bank,	991 79	
Brighton Five Cents Savings Bank,	116 39	
Charlestown Five Cents Savings Bank,	2,156 11	
East Cambridge Five Cents Savings Bank,	1,135 41	
Lowell Five Cents Savings Bank,	3,636 82	
Natick Five Cents Savings Bank,	172 92	
Amounts carried forward,	$42,848 00	$130,958 03

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SAVINGS BANK TAX—*Continued.*

Amounts brought forward, ...	$42,848 00	$130,958 03
MIDDLESEX COUNTY—*Con.*		
Stoneham Five Cents Savings Bank, . .	145 31	
West Cambridge Five Cents Savings Bank, .	592 18	
Woburn Five Cents Savings Bank, . . .	383 12	
		43,968 61
WORCESTER COUNTY.		
Clinton Savings Bank, ...	$742 97	
Fitchburg Savings Bank, ...	4,715 25	
Lancaster Savings Bank, ...	1,763 29	
Milford Savings Bank, ...	870 94	
Millbury Savings Bank, ...	476 64	
North Brookfield Savings Bank, . . .	289 91	
Southbridge Savings Bank, ...	1,411 26	
Winchendon Savings Bank, ...	377 87	
Worcester County Institution for Savings, .	15,080 77	
Worcester Mechanics' Savings Bank, . .	5,075 16	
Worcester Five Cents Savings Bank, . .	1,144 85	
People's Savings Bank, Worcester, . . .	760 55	
		32,709 46
HAMPSHIRE COUNTY.		
Northampton Institution for Savings, . .	$1,443 56	
Ware Savings Bank, ...	2,798 55	
Holyoke Savings Bank, ...	400 01	
Amherst Savings Bank, ...	24 22	
		4,666 34
HAMPDEN COUNTY.		
Chicopee Savings Bank, ...	$604 37	
Hampden Savings Bank, ...	1,356 65	
Springfield Institution for Savings, . . .	6,536 23	
Westfield Savings Bank, ...	823 42	
Springfield Five Cents Savings Bank, . .	1,798 45	
		11,119 12
FRANKLIN COUNTY.		
Franklin Savings Institution, ...	$4,100 73	
Shelburne Falls Five Cents Savings Bank, .	853 54	
		4,954 27
BERKSHIRE COUNTY.		
North Adams Savings Bank, ...	$820 83	
Lee Savings Bank, ...	499 63	
Berkshire County Savings Bank, ...	2,527 56	
		3,848 02
NORFOLK COUNTY.		
Canton Institution for Savings, ...	$533 31	
Cohasset Savings Bank, ...	760 61	
Dedham Institution for Savings, ...	3,097 21	
Dorchester Savings Bank, ...	822 76	
Quincy Savings Bank, ...	1,773 70	
Randolph Savings Bank, ...	480 03	
Amounts carried forward, ...	$7,467 62	$232,223 85

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STATEMENT XV. Savings Bank Tax. DETAILS 2.

SAVINGS BANK TAX—*Concluded.*

Amounts brought forward, ...	$7,467 62	$232,223 85
NORFOLK COUNTY—*Con.*		
Roxbury Institution for Savings, . . .	4,879 56	
Weymouth and Braintree Institution for Savings,	1,652 41	
Foxborough Five Cents Savings Bank, . .	154 71	
Eliot Five Cents Savings Bank, . . .	582 93	
		14,237 23
BRISTOL COUNTY.		
Attleborough Savings Bank, ...	$107 82	
Fairhaven Institution for Savings, . . .	1,047 84	
Fall River Savings Bank, ...	10,374 04	
New Bedford Institution for Savings, . .	17,889 43	
Bristol County Savings Bank, ...	4,286 68	
Fall River Five Cents Savings Bank, . .	1,481 04	
New Bedford Five Cents Savings Bank, . .	4,554 57	
Citizens' Savings Bank, Fall River, . . .	3,907 22	
North Easton Savings Bank, ...	133 57	
		43,731 71
PLYMOUTH COUNTY.		
Abington Savings Bank, ...	$1,131 78	
Hingham Institution for Savings, . . .	3,964 03	
North Bridgewater Savings Bank, . . .	703 79	
Plymouth Savings Bank, ...	5,326 04	
Scituate Savings Bank, ...	284 37	
South Scituate Savings Bank, ...	1,063 53	
Plymouth Five Cents Savings Bank, . . .	435 60	
Wareham Savings Bank, ...	1,055 14	
		13,964 28
BARNSTABLE COUNTY.		
Barnstable Institution for Savings, . . .	$3,458 00	
Seaman's Savings Bank, ...	1,574 84	
Cape Cod Five Cents Savings Bank, . .	773 98	
Wellfleet Savings Bank, ...	331 08	
		6,137 90
Nantucket Institution for Savings, . . .	. . . .	1,553 36
Total, ...	. . . .	$311,848 33

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DETAILS No. 3.

STATE TAX FOR 1866.

[Acts 1866, Chap. 128.]

COUNTIES.	Tax.	Total.
Suffolk,	$1,044,510 00	
Essex,	285,750 00	
Middlesex,	471,630 00	
Worcester,	266,100 00	
Hampshire,	65,820 00	
Hampden,	108,480 00	
Franklin,	44,850 00	
Berkshire,	90,240 00	
Norfolk,	280,980 00	
Bristol,	182,850 00	
Plymouth,	95,520 00	
Barnstable,	48,750 00	
Dukes,	7,230 00	
Nantucket,	7,290 00	
Total amount assessed,		$3,000,000 00
Total amount paid within the year on Tax for 1866,		$2,987,848 22
Total amount unpaid January 1, 1866,		12,151 78
Received on account of State Tax for 1865,		149,683 00

DETAILS No. 4.

CORPORATION TAX.

[Acts 1865, Chap. 283.]

Amount received of sundry Corporations,	$1,210,694 56

DETAILS No. 5.

COAL AND MINING COMPANIES.

[Acts 1864, '65, Chaps. 208 and 283.]

Amount received of sundry Coal and Mining Companies,	$31,598 79

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DETAILS No. 6.

SEMI-ANNUAL INSURANCE TAX.

[Gen. Stat., Chap. 58; Acts 1862, '64, Chaps. 222 and 208.]

Mutual Life Insurance Companies.		
Abington,	Abington,	$22 49
Annisquam Mutual,	Gloucester,	3 03
Arkwright,	Boston,	524 69
Attleborough,	Attleborough,	12 85
Barnstable County,	Barnstable,	93 96
Berkshire,	Pittsfield,	68 90
Boston Manufacturers',	Boston,	1,356 64
Boot and Shoe Manufactu'rs',	Lynn,	74 28
Bristol County,	New Bedford,	189 24
Cambridge Mutual,	Cambridge,	98 31
Chelsea Mutual,	Chelsea,	60 20
Citizens' Mutual,	Brighton,	90 41
City,	Roxbury,	10 25
Cohasset Mutual,	Cohasset,	2 90
Conway Mutual,	Conway,	112 17
Dedham Mutual,	Dedham,	49 23
Dorchester Mutual,	Dorchester,	370 75
Essex Mutual,	Salem,	53 40
Fitchburg Mutual,	Fitchburg,	397 75
Franklin,	Greenfield,	64 28
Hampshire Mutual,	Northampton,	108 26
Haverhill Mutual,	Haverhill,	1 18
Hingham Mutual,	Hingham,	271 43
Holyoke Mutual,	Salem,	891 87
Housatonic,	Stockbridge,	35 64
Lowell Mutual,	Lowell,	33 56
Lynn Mutual,	Lynn,	48 73
Marlborough Mutual,	Marlborough,	5 95
Massachusetts Mutual,	Boston,	270 02
Mechanics' Mutual,	Boston,	673 77
Merchants' and Farmers',	Worcester,	697 57
Merrimack Mutual,	Andover,	104 45
Middlesex Mutual,	Concord,	430 79
Milford Mutual,	Milford,	11 21
Mutual Assurance,	Springfield,	80 38
Newburyport Mutual,	Newburyport,	12 34
Norfolk Mutual,	Dedham,	329 51
People's Equitable,	Taunton,	5 38
People's Mutual,	Worcester,	1,990 92
Quincy Mutual,	Quincy,	1,046 52
Salem Mutual,	Salem,	118 19
Salisbury and Amesbury,	Amesb'ry Mills,	3 24
Saugus Mutual,	Saugus,	35 42
South Danvers Mutual,	South Danvers,	32 98
Amount carried forward,		$10,893 94

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INSURANCE TAX—*Continued.*

Amount brought forward,	. . . .	$10,893 94
Traders' and Mechanics',	Lowell,	406 95
Union Mutual,	Boston,	296 62
Westford Mutual,	Westford,	7 77
Westfield Mutual,	Westfield,	17 81
Weymouth and Braintree,	Braintree,	59 89
Worcester Mutual,	Worcester,	615 80
Worcester Manufacturers',	Worcester,	513 07
Mutual Protection,	Charlestown,	15 06
Ocean Mutual,	New Bedford,	472 15
Mutual Fire and Marine Insurance Companies.		
Atlantic Mutual,	Provincetown,	183 98
China Mutual,	Boston,	2,783 79
Commercial Mutual Marine,	New Bedford,	747 07
Equitable Safety,	Boston,	3,831 45
Gloucester Fishing,	Gloucester,	140 28
Hingham & Cohasset Fishing,	Cohasset,	71
Merchants',	Newburyport,	554 46
Mutual Marine,	New Bedford,	273 20
New England Mutual Marine,	Boston,	8,187 92
Pacific Mutual,	New Bedford,	1,252 48
Union Mutual,	New Bedford,	1,208 53
Home, Fire and Marine Insurance Companies.		
American,	Boston,	2,643 01
Bay State,	Worcester,	335 13
Beverly,	Beverly,	146 85
Boston,	Boston,	2,912 57
Boylston,	Boston,	3,447 53
City Fire,	Boston,	298 04
Conway,	Boston,	270 00
Eliot Fire,	Boston,	924 65
Equitable Marine,	Provincetown,	90 69
Fireman's,	Boston,	1,211 28
Franklin,	Boston,	1,229 32
Gloucester Marine,	Gloucester,	467 77
Hampden Fire,	Springfield,	215 68
Howard Fire,	Boston,	574 48
Lynn Mechanics',	Lynn,	71 08
Manufacturers',	Boston,	1,711 45
Massasoit,	Springfield,	337 88
Merchants',	Boston,	1,667 62
Mercantile,	Boston,	1,801 83
National,	Boston,	1,663 20
Neptune,	Boston,	4,973 27
Amount carried forward,	. . . .	$59,457 36

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INSURANCE TAX—*Concluded.*

Amount brought forward,	. . . .	$59,457 36	
North American, . . .	Boston, . .	597 88	
Prescott, ...	Boston, . .	636 09	
Salem Marine, . . .	Salem, . .	160 21	
Shoe and Leather Dealers', .	Boston, . .	973 14	
Springfield Fire and Marine,	Springfield, .	969 13	
Suffolk Fire, ...	Boston, . .	939 58	
Washington, ...	Boston, . .	3,690 56	
Western Massachusetts, . .	Pittsfield, . .	321 89	
Massachusetts Hospital Life, .	. . . .	45,290 04	
Miscellaneous, . . .	. . . .	67 40	
			$113,103 28

DETAILS No. 7.

ANNUAL INSURANCE TAX.

[Gen. Stat., Chap. 8; Acts 1862, '64, Chaps. 222 and 208.]

Received from Sundry Agents, ...	$64,566 92

DETAILS No. 8.

LIFE INSURANCE COMPANIES.

[Gen. Stat., Chap. 53.]

Agents for New York Companies, ...	$2,636 99
for Massachusetts Companies, ...	1,880 89
for Connecticut Companies, ...	586 30
for Maine Companies, ...	138 95
for Vermont Companies, ...	34 39
for Wisconsin Companies, ...	140 28
for New Jersey, ...	706 97
for Pennsylvania Companies, ...	7 19
	$5,631 96

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DETAILS No. 9.

FEES FROM COURTS OF INSOLVENCY.

[Gen. Stat., Chap. 118.]

By Jonathan Higgins, Register of Barnstable County,	$104 00
A. J. Waterman, Register of Berkshire County,	323 96
John Daggett, Register of Bristol County,	– –
A. S. Cushman, Register of Bristol County,	306 00
A. C. Goodell, Register of Essex County,	712 00
C. J. J. Ingersoll, Register of Franklin County,	– –
Chester C. Conant, Register of Franklin County,	137 00
Samuel B. Spooner, Register of Hampden County,	384 00
Luke Lyman, Register of Hampshire County,	215 00
J. H. Tyler, Register of Middlesex County,	1,825 00
William Barney, Register of Nantucket County,	– –
J. H. Cobb, Register of Norfolk County,	955 00
D. E. Damon, Register of Plymouth County,	147 00
W. C. Brown, Register of Suffolk County,	2,019 00
J. J. Piper, Register of Worcester County,	920 00
	$8,047 96

DETAILS No. 10.

GAS-LIGHT COMPANIES.

[Acts 1861, Chap. 168.]

Adams,	$4 44	*Am't brought forward,*	$2,113 32
Boston,	1,092 89	Milford,	11 66
Brookline,	44 90	Malden and Melrose,	28 74
Beverly,	9 35	Marblehead,	4 66
Citizens', Quincy,	3 50	No. Bridgewater,	2 34
Citizens', So. Reading,	13 71	New Bedford,	84 28
Clinton,	17 55	Nantucket,	84
Charlestown,	174 98	Newburyport,	18 68
Chelsea,	74 36	Newton and Watertown,	23 93
Cambridge,	155 78	Northampton,	16 86
Chicopee,	16 34	No. Attleborough,	13 21
Dorchester,	25 03	Pittsfield,	26 76
Danvers,	1 17	Plymouth,	4 20
Dedham,	7 01	Roxbury,	142 85
East Boston,	83 83	Salisbury and Amesbury,	73
Fall River,	36 39	South Boston,	96 81
Fitchburg,	26 28	Salem,	102 07
Great Barrington,	2 92	Springfield,	109 34
Greenfield,	1 17	Taunton,	36 38
Gloucester,	14 82	Westfield,	7 97
Haverhill,	18 70	Ware,	3 90
Jamaica Plain,	36 45	Woburn,	6 57
Lawrence,	77 05	Waltham,	23 31
Lowell,	137 28	West Cambridge,	7 12
Lynn,	37 42	Worcester,	102 65
Am't carried forward,	$2,113 32		$2,989 18

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DETAILS No. 11.

ALIEN PASSENGERS.

[Acts 1863, Chap. 240.]

Received of H. B. Wheelwright, Agent, Boston, Commutation of Fees for Alien Passengers,	$23,962 00
Received of James Cox, Agent, New Bedford,	53 08
of Selectmen of Provincetown,	19 00
of Lemuel Haskell, Agent, Gloucester,	4 50
	$24,038 58

DETAILS No. 12.

BOARD OF STATE CHARITIES.

[Acts 1863, Chap. 240.]

Received of H. B. Wheelwright, for support of State Paupers in sundry Hospitals, Almshouses, etc.,	$6,214 59

DETAILS No. 13.

ALIEN ESTATES.

[Gen. Stat., Chap. 95.]

Received of F. E. Parker, Public Administrator—		
For Estate of Wm. Smith,	$16 65	
of Andrew Swenson,	97 32	
of Wm. Wauzer,	23 29	
of John Thompson,	27 56	
of Letitia Alcorn,	2,678 42	
of John N. Pulver,	103 90	
of Letitia Leaney,	49 33	
of Mary Norton,	59 61	
		$3,056 08
Received of George Foster, Public Administrator—		
For Estate of George Blanchard,	$585 79	
of Richard Edmonds,	60 32	
		646 11
Received of Duncan Bradford, Public Adm'trator—		
For Estate of Rose Ratigan,	$93 54	
of Chas. Williams,	78 70	
		172 24
Received of E. P. Robinson, Public Admin'trator—		
For Estate of Peter Lucus,	. . .	25 00
Received of James Schouler, Public Admin'trator—		
For Estate of Daniel Cronan,	. . .	7 81
		$3,907 24

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DETAILS No. 14.

RE-IMBURSEMENT OF BOUNTIES.

[Res. 1865, Chap. 68.]

Received of the following Cities and Towns on account of Bounties illegally re-imbursed from the State Treasury:—

Adams,	$200 00	*Am't brought forward,*	$5,455 00
Belchertown,	55 00	Lenox,	100 00
Blandford,	100 00	Marion,	200 00
Boston,	3,200 00	Melrose,	100 00
Canton,	100 00	Medford,	1,200 00
Cambridge,	100 00	Needham,	100 00
Charlestown,	300 00	Palmer,	100 00
Easthampton,	100 00	Roxbury,	100 00
Framingham,	300 00	Rochester,	200 00
Fairhaven,	400 00	Springfield,	100 00
Granby,	100 00	Worcester,	100 00
Holyoke,	100 00	Watertown,	100 00
Hingham,	100 00	West Springfield,	100 00
Hardwick,	100 00	Webster,	200 00
Lakeville,	100 00	West Cambridge,	100 00
Lowell,	100 00	Yarmouth,	100 00
Am't carried forward,	$5,455 00		$8,355 00

DETAILS No. 15.

INCOME FROM STATE PRISON.

[Acts 1864, Chap. 308.]

Received of Gideon Haynes, Warden,	$90,260 32

DETAILS No. 16.

INCOME FROM STATE REFORM SCHOOL.

[Gen. Stat., Chap. 76.]

Received of George C. Davis, Treasurer,	$13,452 89

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DETAILS No. 17.

INCOME FROM NAUTICAL SCHOOL.

[Gen. Stat., Chap. 76.]

Received of Chas. W. Reed, Treasurer, ...	$5,282 47

DETAILS No. 18.

SECRETARY'S FEES.

[Gen. Stat., Chap. 14.]

Amount of Fees received for the year 1866, ...	$3,854 95

DETAILS No. 19.

COMMISSIONS.

[Acts 1863, Chap. 109.]

Amount received for Commissions issued in 1866, . . .	$4,300 00

DETAILS No. 20.

HAWKERS' AND PEDDLERS' LICENSES.

[Gen. Stat., Chap. 50.]

Amount received for Licenses during the year 1866, .	$3,000 00

DETAILS No. 21.

RAILROAD COMPANIES.

[Acts 1864, Chap. 167.]

Received of sundry Railroad Companies for Reports, . .	$1,260 00

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DETAILS No. 22.

INTEREST ON UNION LOAN SINKING FUND.

Received interest on Securities in this Fund, ...	$149,078 26

DETAILS No. 23.

INTEREST ON DEPOSITS.

[Gen. Stat., Chap. 57.]

Received of National Revere Bank, ...	$15,155 38
of National Bank of Mutual Redemption, . .	13,424 67
of Old Colony National Bank, ...	623 03
	$29,203 08

DETAILS No. 24.

QUARTERMASTER'S AND ORDNANCE DEPARTMENT.

Received from sale of Coast Defence Guns, ...	$165,836 58
of Uniforms, &c., ...	5,605 66
	$171,442 24

DETAILS No. 25.

INCOME BACK BAY LANDS FUND.

Received interest on sundry investments, ...	$9,925 00

DETAILS No. 26.

INCOME BOUNTY LOAN SINKING FUND.

Received interest on sundry investments, ...	$2,825 00

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DETAILS No. 27.

INCOME FROM MONSON ALMSHOUSE.

[Acts 1866, Chap. 88.]

Received from J. M. Brewster, Jr., Superintendent, . . .	$817 12

DETAILS No. 28.

INCOME FROM BRIDGEWATER ALMSHOUSE.

[Acts 1866, Chap. 88.]

Received from L. L. Goodspeed, Superintendent, . . .	$694 87

DETAILS No. 29.

INCOME FROM RAINSFORD ISLAND HOSPITAL.

Received from Geo. L. Underwood, Superintendent, . .	$311 43

DETAILS No. 30.

CASES SETTLEMENT AND BASTARDY.

[Acts 1863, Chaps. 127 and 240.]

Amount received from sundry parties, ...	$428 00

DETAILS No. 31.

ARMS AND EQUIPMENTS.

Received from sales, ...	$1,808 57

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DETAILS No. 32.

INTEREST ON CORPORATION TAX.

Received from sundry parties, ...	$164 29

DETAILS No. 33.

FINES AND FORFEITURES, SUPREME JUDICIAL COURT.

[Gen. Stat., Chap. 121.]

By George C. Wilde, Clerk, ...	$444 60

DETAILS No. 34.

PREMIUM ON MASSACHUSETTS WAR LOAN.

Received premium on Scrip sold, ...	$5,442 50

DETAILS No. 35.

INTEREST ON MASSACHUSETTS WAR LOAN.

Received of sundry parties, accrued interest on Scrip sold, .	$6,268 57

DETAILS No. 36.

NEW PLYMOUTH RECORDS.

Amount received from sales, ...	$525 00

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DETAILS No. 37.

PER CENT. ON STATE TAX.

[Acts 1866, Chap. 128.]

Agawam,	$22 30	*Am't brought forward,*	$152 83
Alford,	25 88	Ludlow,	14 94
Ashland,	1 44	Malden,	40 22
Buckland,	5 99	Mendon,	13 35
Cohasset,	4 25	Russell,	2 37
Clinton,	3 95	Swanzey,	29 65
Chesterfield,	5 89	Somerset,	38 40
Chester,	5 95	Sutton,	105 70
Dighton,	58 33	Tisbury,	73 51
Granby,	15 65	Wrentham,	39 64
Hadley,	92	Wendell,	4 28
Lynnfield,	2 28	Williamsburg,	52 02
Am't carried forward,	$152 83		$566 91

DETAILS No. 38.

MILITARY ACCOUNTS.

Amount refunded,	$160 00

DETAILS No. 39.

PREMIUM ON GOLD.

Amount refunded,	$121 50

DETAILS No. 40.

INSURANCE PENALTY.

Amount received of unknown party,	$75 00

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DETAILS No. 41.

MISCELLANEOUS ACCOUNTS.

State aid returned, ...	$97 27	
Transportation State Paupers, ...	90 00	
Coroners' Inquests, ...	5 50	
Interest on Semi-Annual Insurance Tax, . . .	3 04	
Interest on Three Years' Loan, ...	2 50	
		$198 31

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STATEMENT No. XVI.

LEGISLATURE—REGULAR SESSION.

DETAILS No. 42.

SENATE PAY-ROLL.

[Res. 1866, Chaps. 4 and 99; Acts 1866, Chaps. 8 and 301.]

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
1st Suffolk,	Hiram A. Stevens,	Boston,	–	–	148	$592 00	$592 00
2d "	Eneas Smyth,	Boston,	–	–	148	592 00	592 00
3d "	Edward S. Tobey,	Boston,	–	–	148	592 00	592 00
4th "	S. B. Stebbins,	Boston,	–	–	148	592 00	592 00
5th "	William Brigham,	Boston,	–	–	148	592 00	592 00
1st Essex,	E. R. Mudge,	Swampscott,	15	$3 00	148	592 00	595 00
2d "	Benjamin C. Perkins,	South Danvers,	20	4 00	148	592 00	596 00
3d "	George Foster,	Andover,	25	5 00	148	592 00	597 00
4th "	Yorick G. Hurd,	Amesbury,	50	10 00	148	592 00	602 00
5th "	F. W. Choate,	Beverly,	20	4 00	148	592 00	596 00
1st Middlesex,	George O. Brastow,	Somerville,	5	1 00	148	592 00	593 00
2d "	Joseph A. Pond,	Brighton,	5	1 00	148	1,184 00	1,185 00
3d "	Alden Leland,	Holliston,	25	5 00	148	592 00	597 00
4th "	J. W. P. Abbott,	Westford,	35	7 00	148	592 00	599 00
5th "	John Hill,	Stoneham,	10	2 00	148	592 00	594 00
6th "	Tappan Wentworth,	Lowell,	30	6 00	148	592 00	598 00
Central Worcester,	Lucius W. Pond,	Worcester,	45	9 00	148	592 00	601 00
South-East "	Moses D. Southwick,	Blackstone,	40	8 00	148	592 00	600 00
South-West "	Ebenezer Davis,	Dudley,	60	12 00	148	593 00	604 00
West "	Chas. Adams, Jr.,	No. Brookfield,	70	14 00	148	592 00	606 00

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STATEMENT XVI. Senate Pay-Roll. DETAILS 42.

North-E. Worcester,	Alvah Crocker,	Fitchburg,	55	$11 00	148	$592 00	$603 00
East "	George S. Ball,	Upton,	35	7 00	148	592 00	599 00
West Hampden,	Thomas Kneil,	Westfield,	110	22 00	148	592 00	614 00
East "	Henry Alexander, Jr.,	Springfield,	100	20 00	148	592 00	612 00
Hampshire,	Levi Stockbridge,	Hadley,	130	26 00	148	592 00	618 00
Franklin,	Wm. F. Wilder,	Shelburne,	115	23 00	94	376 00	399 00
"	Roger H. Leavitt,	Charlemont,	130	26 00	38	152 00	178 00
Hamp'e & Franklin,	Daniel B. Gillett,	Enfield,	100	20 00	148	592 00	612 00
North Berkshire,	Paul A. Chadbourne,	Williamstown,	175	35 00	148	592 00	627 00
South "	Joseph Tucker,	Gt. Barrington,	175	35 00	148	592 00	627 00
North Norfolk,	Robert M. Morse, Jr.,	West Roxbury,	5	1 00	148	592 00	593 00
East "	Elisha C. Monk,	Stoughton,	20	4 00	148	592 00	596 00
West "	Charles Endicott,	Canton,	20	4 00	148	592 00	596 00
North Bristol,	Jacob Ide, Jr.,	Mansfield,	30	6 00	148	592 00	598 00
South "	Edwin L. Barney,	New Bedford,	60	12 00	148	592 00	604 00
West "	George F. Gavitt,	Dighton,	45	9 00	148	592 00	601 00
North Plymouth,	Wm. L. Reed,	Abington,	25	5 00	148	592 00	597 00
South "	Everett Robinson,	Middleboro',	35	7 00	148	592 00	599 00
Middle "	James Howard,	W.Bridgewater,	30	6 00	148	592 00	598 00
Cape,	Reuben Nickerson,	Eastham,	100	20 00	148	592 00	612 00
Island,	James Easton, 2d,	Nantucket,	120	24 00	148	592 00	616 00
			–	$414 00	–	$24,208 00	$24,622 00

Senate Compensation,	$24,208 00
Senate Mileage,	414 00
Amount carried forward.	$24,622 00

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LEGISLATURE—REGULAR SESSION.

DETAILS No. 43.

HOUSE OF REPRESENTATIVES PAY-ROLL.

[Res. 1866, Chaps. 4 and 99; Acts 1866, Chaps. 8 and 301.]

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
	Amount brought forward,						$24,622 00
1st Suffolk,	John W. Mahan,	Boston,	–	–	148	$592 00	
	Michael D. Collins,	Boston,	–	–	148	592 00	
2d "	Samuel Small,	Boston,	–	–	148	592 00	
	John B. Ham,	Boston,	–	–	148	592 00	
	Cromwell G. Rowell,	Boston,	–	–	148	592 00	
3d "	Edward Riley,	Boston,	–	–	148	592 00	
	Bernard Cullen,	Boston,	–	–	148	592 00	
4th "	Augustus O. Allen,	Boston,	–	–	148	592 00	
	James B. Richardson,	Boston,	–	–	148	592 00	
5th "	Horace H. Coolidge,	Boston,	–	–	148	592 00	
	Avery Plumer,	Boston,	–	–	148	592 00	
6th "	Harvey Jewell,	Boston,	–	–	148	592 00	
	Francis J. Baxter,	Boston,	–	–	148	592 00	
7th "	Charles J. McCarthy,	Boston.	–	–	148	592 00	
	James J. Flynn,	Boston,	–	–	148	592 00	
8th "	George A. Shaw,	Boston,	–	–	148	592 00	
	Eben Cutler,	Boston,	–	–	148	592 00	
9th "	William Carpenter,	Boston,	–	–	148	592 00	
	Newell A. Thompson,	Boston,	–	–	148	592 00	
10th "	Moses Kimball,	Boston,	–	–	148	592 00	
	Ira L. Moore,	Boston,	–	–	148	592 00	

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STATEMENT XVI. House Pay-Roll. DETAILS 43.

11th Suffolk,	George P. Denny,	Boston,	–	–	148	$592 00			
	Charles Demond,	Boston,	–	–	148	592 00			
12th "	Sumner Crosby,	Boston,	–	–	148	592 00			
	D. McB. Thaxter,	Boston,	–	–	148	592 00			
	Wm. T. Van Nostrand,	Boston,	–	–	148	592 00			
13th "	Rufus Trussell,	Chelsea,	5	$1 00	148	592 00			
	John Taylor,	Chelsea,	5	1 00	148	592 00			
			–	$2 00	–	$16,576 00	$16,578 00		
1st Essex,	James W. Briggs,	Amesbury,	45	$9 00	148	$592 00			
	Charles E. Osgood,	Salisbury,	45	9 00	148	592 00			
2d "	John B. Jenkins,	Andover,	25	5 00	148	592 00			
3d "	John I. Baker,	Beverly,	20	4 00	148	592 00			
	J. W. Raymond,	Beverly,	20	4 00	148	592 00			
4th "	Simeon Putnam,	Danvers,	20	4 00	148	592 00			
5th "	Timothy Andrews, Jr.,	Essex,	30	6 00	148	592 00			
6th "	Orlando B. Tenney,	Georgetown,	30	6 00	148	592 00			
7th "	James A. Cunningham,	Gloucester,	30	6 00	148	592 00			
	Gorham P. Low,	Gloucester,	30	6 00	148	592 00			
8th "	Charles J. Noyes,	Haverhill,	35	7 00	148	592 00			
	David Boynton,	Haverhill,	35	7 00	148	592 00			
9th "	James W. Goss,	Ipswich,	25	5 00	148	592 00			
10th "	Henry Barton,	Lawrence,	25	5 00	148	592 00			
11th "	Edgar J. Sherman,	Lawrence,	25	5 00	148	592 00			
12th "	Rufus Kimball,	Lynn,	10	2 00	148	592 00			
13th "	John F. Brown,	Lynn,	10	2 00	148	592 00			
14th "	Charles W. Palfray,	Salem,	15	3 00	148	592 00			
	Knott V. Martin,	Marblehead,	20	4 00	148	592 00			
	Amounts carried forward,	. . . .	–	$99 00	–	$11,248 00	$16,578 00	$24,622 00	

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HOUSE OF REPRESENTATIVES PAY-ROLL—*Continued.*

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amounts brought forward,	. . . .	–	$99 00	–	$11,248 00	$16,578 00	$24,622 00
15th Essex, . .	John W. Frederick, .	Methuen, . .	25	5 00	148	592 00		
16th " . .	Edwin Patch, . .	Lynn, . .	10	2 00	148	592 00		
17th " . .	Edward H. Potter, .	Rowley, . .	30	6 00	148	592 00		
18th " . .	Thomas C. Goodwin, .	Newburyport, .	35	7 00	148	592 00		
19th " . .	Richard S. Spofford, Jr.,	Newburyport, .	35	7 00	148	592 00		
20th " . .	Henry Carter, . .	Bradford, . .	30	6 00	148	592 00		
21st " . .	William Caldwell, . .	Rockport, . .	35	7 00	148	592 00		
22d " . .	John H. Batchelder, .	Salem, . .	15	3 00	148	592 00		
23d " . .	Samuel M. Worcester, .	Salem, . .	15	3 00	148	592 00		
	George B. Loring, . .	Salem, . .	15	3 00	148	592 00		
24th " . .	James N. Merriam, .	Middleton, .	25	5 00	148	592 00		
25th " . .	Caleb W. Osborn, . .	South Danvers,	20	4 00	148	592 00		
26th " . .	Amos F. Breed, . .	Lynn, . .	10	2 00	148	592 00		
			–	$159 00	–	$18,944 00	19,103 00	
1st Middlesex, .	Robert B. Rogers, . .	Charlestown, .	5	$1 00	148	$592 00		
2d " .	James M. Stone, . .	Charlestown, .	5	1 00	148	1,184 00		
	Charles E. Rogers, .	Charlestown, .	5	1 00	148	592 00		
	Jeremiah S. Remick, .	Charlestown, .	5	1 00	148	592 00		
3d " .	Frederick R. Kinsley, .	Somerville, .	5	1 00	148	592 00		
4th " .	James Pierce, . .	Malden, . .	5	1 00	148	592 00		
5th " .	Benjamin H. Davis, .	Medford, . .	5	1 00	148	592 00		
6th " .	Joseph S. Potter, . .	W. Cambridge, .	5	1 00	148	592 00		
7th " .	George P. Carter, . .	Cambridge, .	5	1 00	148	592 00		
	George S. Saunders, .	Cambridge, .	5	1 00	148	592 00		
	Isaac S. Morse, . .	Cambridge, .	5	1 00	148	592 00		

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8th	"	Thomas Rice, Jr.,	Newton,	10	$2 00	148	$592 00		
		David H. Mason,	Newton,	10	2 00	148	592 00		
9th	"	Emory W. Lane,	Waltham,	10	2 00	148	592 00		
		Jesse A. Locke,	Watertown,	10	2 00	148	592 00		
10th	"	George Heywood,	Concord,	20	4 00	148	592 00		
11th	"	George L. Sawin,	Natick,	20	4 00	148	592 00		
12th	"	Orrin Thomson,	Holliston,	25	5 00	148	592 00		
13th	"	Edwin S. Thayer,	Hopkinton,	30	6 00	148	592 00		
14th	"	Alexander R. Esty,	Framingham,	25	5 00	148	592 00		
15th	"	Nahum Witherbee,	Marlborough,	30	6 00	148	592 00		
16th	"	Charles R. Damon,	Wayland,	20	4 00	148	592 00		
17th	"	Calvin Heald,	Carlisle,	20	4 00	148	592 00		
18th	"	William Winn,	Burlington,	15	3 00	148	592 00		
19th	"	Joseph G. Pollard,	Woburn,	10	2 00	148	592 00		
20th	"	Rufus Smith,	Melrose,	10	2 00	148	592 00		
		John Kingman,	Stoneham,	10	2 00	148	592 00		
21st	"	William Proctor,	Reading,	15	3 00	148	592 00		
22d	"	Richard Tolman,	Tewksbury,	20	4 00	148	592 00		
23d	"	Lorenzo D. Cogswell,	Lowell,	25	5 00	135	540 00		
		Sullivan L. Ward,	Lowell,	25	5 00	148	592 00		
		Foster Wilson,	Lowell,	25	5 00	148	592 00		
		W. T. McNeill,	Lowell,	25	5 00	24	96 00		
24th	"	John F. Manahan,	Lowell,	25	5 00	148	592 00		
		Zina E. Stone,	Lowell,	25	5 00	148	592 00		
		Hocum Hosford,	Lowell,	25	5 00	148	592 00		
25th	"	Christopher Roby,	Chelmsford,	30	6 00	148	592 00		
26th	"	George W. Fletcher,	Dunstable,	30	6 00	148	592 00		
		B. F. Taft,	Groton,	35	7 00	148	592 00		
27th	"	George L. Hitchcock,	Ashby,	55	11 00	148	592 00		
				–	$138 00	–	$23,724 00	$23,862 00	
		Amounts carried forward,						$59,543 00	$24,622 00

HOUSE OF REPRESENTATIVES PAY-ROLL—*Continued.*

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amounts brought forward,	. . . .	. . .	. . .	. . .	. . .	$59,543 00	$24,622 00
1st Worcester, .	Giles H. Whitney, .	Winchendon, .	70	$14 00	148	$592 00		
2d " .	William W. Clement, .	Royalston, .	75	15 00	148	592 00		
3d " .	Jason Goulding, . .	Phillipston, .	75	15 00	148	592 00		
4th " .	William Smith, . .	Templeton, .	70	14 00	148	592 00		
5th " .	A. A. Bent, . . .	Gardner, . .	65	13 00	148	592 00		
6th " .	John H. Lockey, . .	Leominster, .	45	9 00	148	592 00		
	Reuben W. Snow, . .	Lunenburg, .	40	8 00	148	592 00		
	Henry A. Willis, . .	Fitchburg, .	50	10 00	148	592 00		
7th " .	Abel W. Longley, . .	Berlin, . .	45	9 00	148	592 00		
8th " .	Charles M. Bowers, .	Clinton, . .	45	9 00	148	592 00		
9th " .	Alonzo Davies, . .	Rutland, . .	55	11 00	148	592 00		
10th " .	Samuel S. Dennis, . .	Hardwick, .	80	16 00	148	592 00		
11th " .	Nathan Richardson, .	Warren, . .	75	15 00	148	592 00		
12th " .	Josiah F. Hebard, . .	No. Brookfield,	65	13 00	148	592 00		
13th " .	Josephus Woodcock, .	Leicester, . .	50	10 00	148	592 00		
14th " .	Theron E. Hall, . .	Holden, . .	50	10 00	148	592 00		
15th " .	Charles O. Green, . .	Shrewsbury, .	40	8 00	148	592 00		
16th " .	John A. Fayerweather, .	Westborough, .	30	6 00	148	592 00		
17th " .	S. Davis Hall, . .	Grafton, . .	40	8 00	148	592 00		
18th " .	Arba T. Wood, . .	Upton, . .	40	8 00	148	592 00		
19th " .	Zibeon C. Field, . .	Milford, . .	35	7 00	148	592 00		
	Joseph Hancock, . .	Milford, . .	35	7 00	148	592 00		
20th " .	Rushton D. Burr, . .	Uxbridge, .	45	9 00	148	592 00		
21st " .	Hiram Daniels, . .	Blackstone, .	35	7 00	148	592 00		
22d " .	Gardner Chase, . .	Douglas, . .	50	10 00	148	592 00		
23d " .	John E. Davis, . .	Dudley, . .	60	12 00	148	592 00		

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24th Worcester,	Albert C. Willard,	Charlton,	60	$12 00	148	$592 00		
25th "	Charles A. Angell,	Oxford,	55	11 00	148	592 00		
	Solomon D. King,	Sutton,	50	10 00	148	592 00		
26th "	T. E. St. John,	Worcester,	45	9 00	148	592 00		
27th "	George R. Peckham,	Worcester,	45	9 00	148	592 00		
28th "	Fitzroy Willard,	Worcester,	45	9 00	148	592 00		
29th "	M. J. McCafferty,	Worcester,	45	9 00	148	592 00		
30th "	P. Emory Aldrich,	Worcester,	45	9 00	148	592 00		
			–	$351 00	–	$20,128 00	$20,479 00	
1st Hampshire,	Lewis J. Dudley,	Northampton,	115	$23 00	148	$592 00		
	Edmund H. Sawyer,	Easthampton,	115	23 00	148	592 00		
2d "	Thomas Nash,	Williamsburg,	125	25 00	148	592 00		
3d "	Arnold Pease,	Middlefield,	130	26 00	148	592 00		
4th "	Andrew T. Judd,	South Hadley,	110	22 00	148	592 00		
5th "	John Jones,	Pelham,	105	21 00	148	592 00		
6th "	William E. Lewis,	Ware,	80	16 00	148	592 00		
	Joseph Root,	Enfield,	95	19 00	148	592 00		
			–	$175 00	–	$4,736 00	4,911 00	
1st Hampden,	James B. Brown,	Brimfield,	90	$18 00	148	$592 00		
2d "	Ephraim B. Gates,	Palmer,	85	17 00	148	592 00		
3d "	John M. Merrick,	Wilbraham,	90	18 00	148	592 00		
4th "	Horace J. Chapin,	Springfield,	100	20 00	148	592 00		
5th "	Charles A. Winchester,	Springfield,	100	20 00	148	592 00		
6th "	Pliny Wood,	Springfield,	100	20 00	148	592 00		
7th "	Emerson Gaylord,	Chicopee,	105	21 00	148	592 00		
	Amounts carried forward,		–	$134 00	–	$4,144 00	$84,933 00	$24,622 00

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HOUSE OF REPRESENTATIVES PAY-ROLL—*Continued.*

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amounts brought forward,	. . . .	–	$134 00	–	$4,144 00	$84,933 00	$24,622 00
7th Hampden, .	George H. Knapp, .	Chicopee, . .	105	21 00	148	592 00		
8th " .	Justin L. Worthey, .	W. Springfield,	100	20 00	148	592 00		
9th " .	Edward K. Bodurtha, .	Agawam, . .	105	21 00	148	592 00		
10th " .	James R. Gladwin, .	Westfield, .	115	23 00	148	592 00		
11th " .	Elizur D. Moore, . .	Tolland, . .	130	26 00	148	592 00		
			–	$245 00	–	$7,104 00	7,349 00	
1st Franklin, .	Hugh B. Miller, . .	Colrain, . .	125	$25 00	148	$592 00		
	Josiah D. Canning, .	Gill, . . .	120	24 00	148	592 00		
2d " .	Samuel P. Everett, .	Rowe, . .	135	27 00	148	592 00		
3d " .	David S. Howes, . .	Ashfield, . .	130	26 00	148	592 00		
4th " .	David A. Strong, . .	Deerfield, . .	115	23 00	148	592 00		
5th " .	Luther Dudley, . .	Leverett, . .	110	22 00	148	592 00		
6th " .	Thomas Metcalf, . .	Northfield, .	100	20 00	148	592 00		
7th " .	Increase S. Lincoln, .	Warwick, .	95	19 00	148	592 00		
			–	$186 00	–	$4,736 00	4,922 00	
1st Berkshire, .	Noble F. Roys, . .	New Ashford, .	160	$32 00	148	$592 00		
2d " .	Sylvander Johnson, .	Adams, . .	170	35 00	148	592 00		
	George Millard, . .	Adams, . .	170	34 00	148	592 00		
3d " .	John C. West, . .	Pittsfield, . .	150	30 00	148	592 00		
	Samuel W. Bowerman,	Pittsfield, . .	150	30 00	148	592 00		
4th " .	Moses M. Longley, .	Washington, .	140	28 00	148	592 00		
5th " .	Thomas Post, . .	Lenox, . .	155	31 00	148	592 00		

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6th Berkshire,	Marshall Wilcox,	Lee,	160	$32 00	148	$592 00		
7th "	M. R. Van Deusen,	Alford,	185	37 00	148	592 00		
8th "	Alanson Crittenden,	Otis,	170	34 00	148	592 00		
9th "	Ralph Little,	Sheffield,	180	36 00	148	592 00		
			–	$359 00	–	$6,512 00	$6,871 00	
1st Norfolk,	Thomas L. Wakefield,	Dedham,	10	$2 00	148	$592 00		
2d "	William J. R. Evans,	West Roxbury,	5	1 00	148	592 00		
3d "	John W. Candler,	Brookline,	5	1 00	148	592 00		
4th "	John Carruthers,	Roxbury,	5	1 00	148	592 00		
	William Seaver,	Roxbury,	5	1 00	148	592 00		
	Solomon Thomas,	Roxbury,	5	1 00	148	592 00		
5th "	Henry L. Pierce,	Dorchester,	5	1 00	148	592 00		
	Charles B. Fox,	Dorchester,	5	1 00	71	284 00		
	James H. Upham,	Dorchester,	–	–	54	216 00		
6th "	John Quincy Adams,	Quincy,	10	2 00	148	592 00		
7th "	Asa French,	Braintree,	10	2 00	148	592 00		
8th "	Cottington Nash,	Weymouth,	10	2 00	148	592 00		
	Benjamin F. Pratt,	Weymouth,	10	2 00	148	592 00		
9th "	John Adams,	Randolph,	15	3 00	148	592 00		
10th "	Jonathan R. Gay,	Stoughton,	15	3 00	148	592 00		
11th "	John M. Merrick,	Walpole,	20	4 00	148	592 00		
	George Vose,	Milton,	15	3 00	148	592 00		
12th "	Ezra Carpenter,	Foxborough,	25	5 00	148	592 00		
	Philander P. Cook,	Wrentham,	30	6 00	148	592 00		
13th "	William Fairbanks,	Bellingham,	30	6 00	148	592 00		
14th "	George K. Daniell,	Needham,	15	3 00	148	592 00		
			–	$50 00	–	$11,748 00	11,798 00	
	Amounts carried forward,						$115,873 00	$24,622 00

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HOUSE OF REPRESENTATIVES PAY-ROLL—*Continued.*

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amounts brought forward,	. . . .	. .	. . .	. .	. . .	$115,873 00	$24,622 00
1st Bristol, . .	John Daggett, . .	Attleborough, .	35	$7 00	148	$592 00		
	E. Ira Richards, . .	Attleborough, .	35	7 00	148	592 00		
2d " . .	Erastus M. Reed, . .	Mansfield, .	30	6 00	148	592 00		
3d " . .	Theodore Dean, . .	Raynham, .	40	8 00	148	592 00		
4th " . .	Willard Lovering, . .	Taunton, . .	35	7 00	148	592 00		
	James Brown, . .	Taunton, . .	35	7 00	148	592 00		
	Charles F. Johnson, .	Taunton, . .	35	7 00	148	592 00		
5th " . .	John Hunt, . . .	Seekonk, . .	40	8 00	148	592 00		
6th " . .	Ezra P. Short, . ..	Swansea, . .	55	11 00	148	592 00		
7th " . .	Josiah C. Blaisdell, .	Fall River, .	55	11 00	148	592 00		
	John B. Hathaway, .	Fall River, .	55	11 00	148	592 00		
8th " . .	Andrew Hicks, . .	Westport, .	65	13 00	148	592 00		
9th " . .	Calvin K. Turner, 2d, .	Dartmouth, .	60	12 00	148	592 00		
10th " . .	William Bosworth, .	New Bedford, .	55	11 00	148	592 00		
	Ebenezer L. Foster, .	New Bedford, .	55	11 00	148	592 00		
11th " . .	Elijah H. Chisholm, .	New Bedford, .	55	11 00	148	592 00		
	Isaac H. Coe, . .	New Bedford, .	55	11 00	148	592 00		
	Joshua C. Stone, . .	New Bedford, .	55	11 00	148	592 00		
12th " . .	Charles Bryant, . .	Fairhaven, .	60	12 00	148	592 00		
	Giles L. Leach, . .	Berkley, . .	50	10 00	148	592 00		
			–	$192 00	–	$11,840 00	12,032 00	
1st Plymouth, .	Billings Merritt, . .	Scituate, . .	20	$4 00	148	$592 00		
2d " .	DeWitt C. Bates, . .	Hingham, .	20	4 00	148	592 00		

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STATEMENT XVI. House Pay-Roll. DETAILS 43.

3d Plymouth,	Edward Southworth,	South Scituate,	20	$4 00	88	$352 00		
	Samuel Tolman, Jr.,	South Scituate,	30	6 00	51	204 00		
4th "	William Harrington,	Marshfield,	30	6 00	148	592 00		
5th "	Jabez Keep,	Duxbury,	40	8 00	148	592 00		
6th "	Charles C. Doten,	Plymouth,	40	8 00	148	592 00		
	John Eddy,	Plymouth,	40	8 00	148	592 00		
7th "	Timothy F. Clary,	Wareham,	50	10 00	148	592 00		
8th "	J. F. Nickerson,	Rochester,	45	9 00	148	592 00		
9th "	Andrew C. Wood,	Middleborough,	35	7 00	148	592 00		
10th "	Lucius W. Lovell,	Bridgewater,	30	6 00	148	592 00		
11th "	Jonathan White,	N. Bridgewater,	20	4 00	148	592 00		
	William Vinton,	E. Bridgewater,	15	3 00	148	592 00		
12th "	Jonathan Arnold, Jr.,	Abington,	20	4 00	148	592 00		
	Henry A. Noyes,	Abington,	25	5 00	148	592 00		
13th "	Timothy G. Brainerd,	Halifax,	30	6 00	148	592 00		
			–	$102 00	–	$9,436 00	$9,538 00	
1st Barnstable,	Isaac K. Chipman,	Sandwich,	60	$12 00	148	$592 00		
	Silas Jones,	Falmouth,	75	15 00	148	592 00		
	Simeon L. Leonard,	Barnstable,	75	15 00	148	592 00		
2d "	Edmund Flinn,	Chatham,	100	20 00	148	592 00		
	Joseph Hall,	Dennis,	85	17 00	148	592 00		
	Solomon Thacher,	Harwich,	90	18 00	148	592 00		
3d "	Trueman Doane,	Orleans,	100	20 00	148	592 00		
4th "	Freeman A. Smith,	Provincetown,	120	24 00	148	592 00		
	Nathaniel H. Dill,	Wellfleet,	100	20 00	148	592 00		
			–	$161 00	–	$5,328 00	5,489 00	
	Amounts carried forward,						$142,932 00	$24,622 00

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HOUSE OF REPRESENTATIVES PAY-ROLL—*Concluded.*

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amounts brought forward,	. . . .	. .	. . .	. . .	. . .	$142,932 00	$24,622 00
1st Dukes, . .	David Davis, . . .	Edgartown, .	100	$20 00	148	$592 00	612 00	
1st Nantucket, .	Joseph Mitchell, 2d, .	Nantucket, .	120	$24 00	148	$592 00		
	Isaac H. Folger, . .	Nantucket, .	120	25 00	148	592 00		
			–	$49 00	–	$1,184 00	1,233 00	
							$144,777 00	
House Compensation, ...							$142,588 00	
House Mileage, ...							2,189 00	144,777 00
Amount carried forward, ...								$169,399 00

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DETAILS No. 44.

CLERKS—SENATE AND HOUSE.

[Gen. Stat., Chap. 2; Acts 1866, Chaps. 8, 298 and 299.]

Amount brought forward, ...	. . . .	$169,399 00
Stephen N. Gifford, Clerk of the Senate, . .	$2,400 00	
Benjamin C. Dean, Assist't-Clerk of the Senate,	575 00	
William S. Robinson, Clerk of the House, . .	2,400 00	
William A. Crafts, Assist't Clerk of the House, .	650 00	
William S. Robinson, Clerk of the House, extra services, ...	100 00	
		6,125 00

DETAILS No. 45.

CHAPLAINS—SENATE AND HOUSE.

[Res. 1866, Chap. 99; Acts 1866, Chaps. 8 and 301.]

James B. Miles, ...	$300 00	
N. M. Gaylord, ...	300 00	
		600 00

DETAILS No. 46.

PREACHER OF ELECTION SERMON.

[Gen. Stat., Chap. 2; Acts 1866, Chap. 8.]

Alonzo H. Quint, ...		100 00

DETAILS No. 47.

DOOR-KEEPERS, MESSENGERS AND PAGES—SENATE AND HOUSE.

[Res. 1866, Chaps. 104 and 105; Acts 1866, Chaps. 8 and 301.]

Benjamin C. Dean, Door-keeper to the Senate, to Jan. 20, ...	$80 00	
C. A. Stebbins, Door-keeper to the Senate, .	540 00	
John J. Brown, Ass't-Door-keeper, ...	564 00	
Stillman W. Edgell, Messenger to the Senate, .	604 00	
Hilton F. Hosmer, Page to Senate, ...	411 00	
William H. Fitch, Page to Senate, ...	381 00	
George H. Phelps, Door-keeper to the House, .	708 00	
Amounts carried forward, ...	$3,288 00	$176,224 00

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STATEMENT XVI. Senate Printing, &c. DETAILS 48.

DOOR-KEEPERS, MESSENGERS, &c.—*Concluded.*

Amounts brought forward, . . .	$3,288 00	$176,224 00
David C. Jones, Ass't-Door-keeper to the House,	516 00	
H. O. Read, Messenger to House, . . .	608 00	
C. E. Horne, Messenger to House, . . .	552 00	
Henry Cosgrove, Messenger to House, . .	524 00	
J. F. Porter, Postmaster.	608 00	
Samuel B. Kehew, Messenger to House, . .	624 00	
H. N. Stockbridge, Messenger to House, . .	552 00	
Charles F. Williams, Messenger to House, . .	136 00	
A. W. Coles, Messenger to House, . . .	484 00	
A. E. Story, Messenger to House, . . .	524 00	
O. F. Mitchell, Messenger to House, . . .	496 00	
H. S. Harding, Messenger and Fireman, . .	552 00	
James H. Dolliver, Page to House, . . .	411 00	
Edwin S. Lincoln, Page to House, . . .	402 00	
William M. Wise, ...	48 00	
William H. Wilson, ...	48 00	
William F. Stoddard, ...	64 00	
Zachariah Cushman, ...	48 00	
Thomas Prince, ...	48 00	
D. A. Martin, ...	48 00	
William U. Patterson, ...	48 00	
Humphrey Jameson, ...	16 00	
James N. Tolman, ...	12 00	
William S. Stoddard, ...	12 00	
Edward Rolfe, ...	12 00	
William Goodhue, ...	12 00	
		10,693 00

DETAILS No. 48.

SENATE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1866, Chap. 73 and 299.]

5,800 copies Special Message—Gov. Andrew, .	$1,914 41	
13,000 copies Valedic'y Address—Gov. Andrew,	1,120 14	
15,000 copies Address—Governor Bullock, . .	1,633 93	
800 copies Secretary's Report—Legal Voters,	22 44	
1,800 copies Message—On the Passage of Fish,	445 71	
800 copies Memorial—European and North American Railway Company, . .	85 52	
800 copies Sec'y's Report—Divorces Granted,	116 90	
800 copies Commissioners' Report—Harbors and Flats, ...	242 49	
1,800 copies Trustees' Report — Agricultural College, ...	153 92	
2,800 copies Tr'stees' Report—Museum Zoölogy,	189 91	
Amounts carried forward, . . .	$5,925 37	$186,917 00

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SENATE PRINTING AND BINDING—*Concluded.*

Amounts brought forward, ...	$5,925 37	$186,917 00
800 copies Commissioners' Report—Apportionment of Representatives, ...	13 89	
800 copies Commissioners' Report—Senatorial Districts, ...	45 08	
800 copies Auditor's Report—Salaries paid by State Treasurer, ...	35 02	
800 copies Committee Report—Harbor of Gloucester, ...	13 98	
2,500 copies Manual to General Court, . .	1,842 89	
450 copies List of Committees, Diaries, &c., .	450 00	
800 copies Horse Railroad Maps, ...	450 00	
1,600 copies Committee Report—State Workhouse, ...	43 14	
800 copies Committee Report—T. & G. Railroad and Hoosac Tunnel, ...	30 76	
800 copies Act—Certain Railroad Corporations, ...	28 92	
1,800 copies Committee Report—European and North American Railway Company, .	152 98	
1,600 copies Committee Report—on Prisons, .	45 22	
800 copies Commissioners' Report—Boston Harbor, ...	497 63	
800 copies Committee Report—Whipple File Manufacturing Company, ...	13 02	
800 copies Committee Report—State Liquor Agency, ...	451 33	
2,800 copies Committee Report—Taxation and Finance, ...	218 03	
800 copies Committee Report—Hoosac Tunnel, ...	103 40	
500 copies doc. Committee on Hoosac Tunnel,	83 00	
100 copies doc. Committee on Military Claims,	5 92	
12 copies Militia Bill, ...	70 57	
25 copies Committee Federal Relations, .	3 00	
45 copies Bill for Committee on Fisheries, .	4 96	
500 copies Index to Senate Documents, . .	50 53	
295 various other Documents, 800 copies each, ...	2,419 66	
Newspapers for use of Senate, ...	22 65	
		13,020 95
Amount carried forward, ...	. . .	$199,937 95

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DETAILS No. 49.

SENATE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1866, Chap. 73.]

Amount brought forward, ...	. . .	$199,937 95
16,650 Orders of Day, ...	$543 90	
2,000 Note Headings, Engraved, . . .	46 64	
1,000 Blank Report, ...	9 92	
500 Blank Order, ...	12 95	
1,500 Blank Apportionment of Committee, .	29 85	
1,000 Blank Act, Letter Sheet, . . .	32 77	
500 Yea and Nay List, ...	13 89	
600 List of Members, ...	14 49	
800 List of Committees, ...	36 59	
200 Blank Certificate of Attendance, . .	3 00	
100 Labels, ...	1 50	
50 Blank Precept for Election, . . .	3 40	
General Statutes and Supplements, . . .	11 00	
		759 90

DETAILS No. 50.

HOUSE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1866, Chap. 73 and 299.]

10,000 copies Adjutant-General's Report, . .	$16,300 00	
4,000 copies Election Sermon, ...	592 83	
1,800 copies Commissioners' Report—Hoosac Tunnel, ...	423 31	
800 copies Message—Interest of Recruitment Fund, ...	41 72	
800 copies Directors' Report—Washingtonian Home, ...	35 96	
1,300 copies Commissioners' Report—Diseases of Cattle, ...	18 75	
800 copies Treasurer's Report—Department Expenses, ...	16 80	
800 copies Attorney-General's Report, . .	34 67	
800 copies Memorial—Herman Haupt, . .	22 61	
800 copies Auditor's Report, ...	130 10	
800 copies Treasurer's Report—Departments' Expenses, ...	31 21	
800 copies Act—Appropriation Bill, . .	21 18	
800 copies Committee Report — Contested Elections, ...	22 61	
800 copies Treasurer's Report, . . .	287 85	
Amounts carried forward, ...	$17,979 60	$200,697 85

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HOUSE PRINTING AND BINDING—*Continued.*

Amounts brought forward, ...	$17,979 60	$200,697 85
800 copies Committee Report—State Arsenal, Cambridge, ...	88 62	
800 copies Memorial—Town of Medford, .	22 61	
800 copies Commissioners' Report—Statues in United States Capitol, ...	28 37	
5,800 copies Commissioners' Report,—Hours of Labor, ...	634 20	
800 copies Auditor's Report, ...	674 25	
1,000 copies Message — Documents for South Carolina, ...	132 62	
800 copies Committee Report—State Tax, .	27 72	
1,600 copies Committee Reports—Concerning the Militia, ...	341 66	
1,600 copies Acts—City of Worcester, . .	91 38	
1,600 copies Committee Report—Equalization of Bounties, ...	44 18	
800 copies Committee Report — Refunding Bounty Advanced, ...	22 61	
1,600 copies Committee Report—To Incorporate Churches, ...	45 22	
800 copies Message—Coast Defence, . .	45 95	
800 copies Commissioners' Report — Hoosac Tunnel, ...	19 05	
800 copies Committee Report—State House, .	22 61	
800 copies Committee Report—Eastern Railroad Corporation, ...	22 61	
800 copies Committee Report — Claim for Bounties, ...	42 10	
2,800 copies Committee Report—Western Railroad, ...	473 62	
800 copies Commissioners' Report—Soldiers' Allotments, ...	25 99	
1,600 copies Act—License Law, ...	135 60	
800 copies Committee Report—Evidence in Criminal Prosecutions, ...	29 55	
800 copies Treasurer's Report—Reimbursement of Bounties, ...	67 35	
800 copies Statements—Relation to T. & G. Railroad, &c., ...	175 74	
5,000 copies Decision of the Speaker, . .	200 46	
800 copies Committee Report—Ward Nine, Boston, ...	42 82	
800 copies Committee Report—Provincetown Harbor, ...	22 61	
800 copies Committee Report—N. E. Female Medical College, ...	22 61	
Amounts carried forward, ...	$21,481 71	$200,697 85

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STATEMENT XVI. House Blanks, &c. DETAILS 51.

HOUSE PRINTING AND BINDING—*Concluded.*

Amounts brought forward, ...	$21,481 71	$200,697 85
1,600 copies Act—T. & G. R. R. and Hoosac Tunnel, ...	71 14	
800 copies House Document 185 of 1860, .	220 88	
800 copies Act—Certain Railroad Corpora'ns,	21 18	
2,400 copies Committee Report—Insurance Commissioners, ...	22 20	
800 copies Act—Salary Bill, &c., ...	21 18	
800 copies Committee Report—European and North American Railway, ...	21 18	
800 copies Act—Appropriation Bill, . . .	33 50	
1,600 copies Committee Report—Amendment of Constitution, ...	46 18	
800 copies Committee Report—Appro'n Bill,	21 18	
4,800 copies Committee Report—Wounded and Disabled Soldiers, ...	164 66	
800 copies Secretary's Report—Legal Voters,	77 51	
1,800 copies Committee Report—Equalization of Bounties, ...	16 30	
1,100 copies Act—Co-operative Associations, .	10 89	
1,450 copies Militia Law, ...	565 99	
500 copies Index to House Documents, . .	46 53	
390 copies various other Documents, 800 each,	3,130 79	
500 copies Journal House, ...	1,391 12	
Allen's Reports, ...	4 65	
		27,368 27

DETAILS No. 51.

HOUSE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1866, Chap. 73.]

53,500 Orders of the Day, ...	$630 23	
3,000 Note Headings, Engraved, ...	60 00	
1,000 Yea and Nay List, ...	143 90	
1,000 Blank Act, ...	22 35	
800 Blank Certificate of Attendance, . .	15 00	
500 Blank Report—Resolve, ...	12 95	
500 Blank Report—Bill, ...	12 95	
500 Blank Report—Inexpedient, ...	9 95	
500 Blank Order, ...	12 95	
150 Envelopes, Directed, ...	2 50	
300 Labels, ...	2 50	
240 Billet Notice, ...	2 55	
General Statutes and Marking, ...	2 75	
		930 58
Amount carried forward, ...	. . .	$228,996 70

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DETAILS No. 52.

STATIONERY FOR SENATE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1866, Chap. 73.]

Amount brought forward,		$228,996 70
Writing and Wrapping Paper,	$236 35	
Postage Stamps,	30 00	
Pens, Pen-holders and Pencils,	97 57	
Mucilage, Rubber, Rings and Bands,	47 20	
Committee and Blank Books, Reference Files, &c.,	85 75	
Ink and Inkstands, Chamois Skin, &c.,	14 50	
Tape, Twine and Wax,	7 26	
Note Paper and Envelopes,	170 63	
Shears, Erasers, Folders, &c.,	39 40	
Binding Documents,	94 00	
Stationery for President's Desk,	52 85	
Docket and Document Boxes,	15 00	
Sundry small items,	17 40	
7⅔ dozen Pocket Knives,	169 65	
		1,077 56

DETAILS No. 53.

STATIONERY FOR HOUSE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1866, Chaps. 73 and 299.]

Various kinds Writing and Wrapping Paper,	$921 80	
Mucilage, Rubber and Rubber Bands,	39 25	
Pens, Pen-holders and Pencils,	192 55	
Envelopes of all kinds,	146 00	
Committee and Blank Books,	170 97	
Ink and Inkstands,	33 35	
Postage Stamps,	36 00	
Shears, Erasers, Scissors and Folders,	28 10	
Diaries, Index and Reference Files,	14 50	
Tape, Wax, Rulers and File Boxes,	39 15	
Stationery for Speaker's Desk,	39 35	
Stationery for Speaker's Room,	39 35	
Binding Documents,	93 00	
Twine, Sand and Boxes, Pen Wipers, &c.,	41 25	
Sundry small items,	15 20	
Brushes and Combs,	24 00	
24¼ dozen Pocket Knives,	699 75	
		2,568 57
Amount carried forward,		$232,642 83

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DETAILS No. 54.

STATIONERY, PRINTING, &c., ORDERED BY SERGEANT-AT-ARMS.

[Res. 1856, Chap. 74; Acts 1866, Chaps. 73 and 299.]

Amount brought forward, ...	. . .	$232,642 83
Binding and Lettering Documents, . . .	$162 75	
Printing Notices, List of Members, &c., . .	322 37	
Supplements Revised Statutes, ...	115 00	
Newspapers, Books and Dictionaries, . . .	64 67	
Postage Stamps, ...	14 00	
Stationery of various kinds, ...	16 45	
		695 24

DETAILS No. 55.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Gen. Stat., Chap. 15; Acts 1866, Chaps. 73, 299 and 301.]

Sundry Parties, Washing and Cleaning State House, ...	$821 79	
Brushes, Brooms, Soap, Blacking, Dust-pans, &c.,	179 15	
City of Boston, Water Rates, ...	93 74	
House Sand, ...	29 85	
Labor, Sawing Wood, Clearing Snow, &c., .	93 70	
Document Sticks, ...	33 75	
Ice for State House, ...	50 70	
Paper and Cupola Books, ...	56 00	
Music and other Services at the Old South, .	86 00	
Carriage Hire and Hotel Expenses, . . .	37 00	
Advertising List of Petitions, ...	69 50	
Expenses; delivery Adjutant-General's Report, .	185 80	
Sundries, ...	24 43	
Watering Streets, around State House, . .	125 00	
		1,886 41
Amount carried forward, ...	. . .	$235,224 48

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DETAILS No. 56.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Gen. Stat., Chap. 15; Acts 1866, Chaps. 73, 299 and 301.]

Amount brought forward, ...		. . .	$235,224 48
Comm'e on Wounded and Disabled Soldiers—			
Hotel Expenses and Travelling Fares,	$165 55		
Attendance, ...	432 00		
Letter Book and Postage, ...	5 00		
Clerical Services, ...	25 00		
		$627 55	
Committee on Finance—			
Advertising and Reporting, . . .	$205 75		
Clerical Services, ...	200 00		
		405 75	
Joint Committee on Finance and Taxation—			
Hotel Expenses and Travelling Fares, .	$31 85		
Attendance, ...	48 00		
Paper and Printing, ...	22 75		
Services, Preparing and Making Report,	442 00		
Stationery and Postage, ...	34 28		
Clerical Services, ...	27 75		
		606 63	
Committee on Troy and Greenfield Railroad and Hoosac Tunnel—			
Hotel Expenses and Travelling Fares,	$206 87		
Advertising, ...	9 87		
		216 74	
Joint Committee on Troy and Greenfield Railroad and Hoosac Tunnel—			
Hotel Expenses and Travelling Fares,	$255 85		
Attendance, ...	248 00		
		503 85	
Committee on Western Railroad—			
Reporting and Copper Plates, . .	$99 00		
Advertising, ...	17 25		
		116 25	
Amounts carried forward, . . .		$2,476 77	$235,224 48

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STATEMENT XVI. Expenses. DETAILS 56.

EXPENSES OF LEGISLATIVE COMMITTEES—*Continued.*

Amounts brought forward, ...		$2,476 77	$235,224 48
Committee on Salaries—			
Hotel Expenses and Travelling Fares, .	$114 90		
Advertising, ...	33 62		
Printing, ...	13 57		
		162 09	
Committee on State House—			
Plans and Lithographing, ...		967 00	
Committee on R. R. Station at Northampton—			
Attendance, ...		128 00	
Committee on Prisons—			
Hotel Expenses and Travelling Fares, . .		100 00	
Committee on Public Charitable Institutions—			
Hotel Expenses and Travelling Fares, . .		100 00	
Committee on Charities and Reforms—			
Hotel Expenses and Travelling Fares, . .		99 80	
Committee on Equalization of Bounties—			
Advertising and Printing, ...		88 35	
Committee on Elections—			
Reporting, ...		50 00	
Committee on Questions of Labor—			
Advertising, ...		40 13	
Committee on Districting State—			
Maps, ...		23 50	
Committee on State Liquor Agency—			
Hotel Expenses and Travelling Fares, . .		17 50	
Amounts carried forward, ...		$4,253 14	$235,224 48

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EXPENSES OF LEGISLATIVE COMMITTEES—*Continued.*

Amounts brought forward, . . .		$4,253 14	$235,224 48
Committee on Education—			
Hotel Expenses and Travelling Fares, .	$11 10		
Advertising, ...	4 00		
		15 10	
Committee on Mercantile Affairs—			
Advertising, ...		23 00	
Committee on Horse Railroads—			
Advertising, ...		26 00	
Committee on License Law—			
Advertising, ...		26 25	
Committee on Manufactures—			
Advertising, ...		14 13	
Committee on Railways and Canals—			
Hotel Expenses and Travelling Fares, . . .		29 00	
Committee on Cape Cod Railroad—			
Hotel Expenses and Travelling Fares, . .		9 85	
Committee on Better Enforcement of Laws—			
Advertising, ...		7 88	
Committee on Rate of Interest—			
Advertising, ...		6 75	
Committee on Claims—			
Hotel Expenses and Travelling Fares, . .		5 00	
Committee on Streets—			
Advertising, ...		4 50	
Amounts carried forward, . . .		$4,420 60	$235,224 48

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STATEMENT XVI. Fees of Witnesses. DETAILS 57.

EXPENSES OF LEGISLATIVE COMMITTEES—*Concluded.*

Amounts brought forward, ...	$4,420 60	$235,224 48
Committee on Connecticut and Merrimack Rivers,— Advertising, ...	3 00	
Committee on Sanitary Necessities— Advertising, ...	3 13	
Committee on Sale of Liquors— Advertising, ...	3 00	
Committee on Harbors and Flats— Advertising.	1 00	
Committee on Banks and Banking— Advertising, ...	2 00	
Committee on Governor's Address— Telegrams, ...	2 65	
Committee on Joint Rules and Orders— Telegrams, ...	80	
Postage Stamps furnished Committees, . .	10 65	
		4,446 83

DETAILS No. 57.

FEES OF WITNESSES BEFORE COMMITTEES.

[Gen. Stat., Chap. 157; Acts 1866, Chap. 8.]

Witnesses before Committee on State Liquor Agency, ...	$29 57	
Witnesses before Committee on Elections, . .	60 75	
Witnesses before Committee on Manufactures, .	18 22	
Witnesses before Committee on Judiciary, . .	5 25	
Witnesses before Committee on Military Claims,	9 00	
		122 79
Total Legislative Expenses for Regular Session, 1866, ...	. . .	$239,794 10

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GOVERNOR AND COUNCIL.

DETAILS No. 58.

GOVERNOR.

[Acts 1864, Chap. 240.]

Alexander H. Bullock, from Jan. 7th, inclusive, .	$4,919 36	
John A. Andrew, to Jan. 6th, inclusive, . .	80 64	
		$5,000 00

DETAILS No. 59.

COMPENSATION AND MILEAGE OF LIEUTENANT-GOVERNOR AND COUNCIL.

[Gen. Stat., Chap. 14; Acts 1866, Chap. 73.]

Retiring Members of Council of 1865—			
Joel Hayden, 6 days and 125 miles, .	$61 00		
Francis W. Bird, 6 days and 20 miles, .	22 00		
Nehemiah Boynton, 6 days and 5 miles,	19 00		
Eben S. Poor, 6 days and 20 miles, .	22 00		
Hartley Williams, 6 days and 45 miles,	27 00		
Thomas Talbot, 6 days and 25 miles, .	23 00		
William N. Flynt, 6 days and 90 miles,	36 00		
Joseph F. Hitchcock, 6 days and 80 miles,	34 00		
Asa Millett, 6 days and 30 miles, . .	24 00		
		$268 00	
William Claflin, Lieutenant-Governor—			
Regular Annual Session, 148 days, .	$1,184 00		
Travel, 10 miles, ...	2 00		
Extra Sessions, 48 days, ...	344 00		
Travel, 200 miles, ...	40 00		
		1,570 00	
Thomas Talbot—			
Regular Annual Session, 148 days, .	$592 00		
Travel, 25 miles, ...	5 00		
Extra Sessions, 49 days, ...	196 00		
Travel, 600 miles, ...	120 00		
		913 00	
William N. Flynt—			
Regular Annual Session, 148 days, .	$592 00		
Travel, 90 miles, ...	18 00		
Extra Sessions, 45 days, ...	180 00		
Travel, 1,710 miles, ...	342 00		
		1,132 00	
Amounts carried forward, ...		$3,883 00	$5,000 00

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COMPENSATION AND MILEAGE—*Concluded.*

Amounts brought forward,		$3,883 00	$5,000 00
Joseph F. Hitchcock—			
Regular Annual Session, 148 days,	$592 00		
Travel, 80 miles,	16 00		
Extra Sessions, 47 days,	188 00		
Travel, 1,680 miles,	336 00		
		1,132 00	
Charles F. Dana—			
Regular Session, 148 days,	$592 00		
Extra Sessions, 50 days,	200 00		
		792 00	
Benjamin Evans—			
Regular Session, 148 days,	$592 00		
Travel, 45 miles,	9 00		
Extra Sessions, 52 days,	168 00		
Travel, 900 miles,	180 00		
		949 00	
Charles A Stevens—			
Regular Session, 148 days,	$592 00		
Travel, 80 miles,	16 00		
Extra Sessions, 43 days,	172 00		
Travel, 1,600 miles,	320 00		
		1,100 00	
John S. Brayton—			
Regular Session, 148 days,	$592 00		
Travel, 50 miles,	10 00		
Extra Sessions, 34 days,	136 00		
Travel, 1,000 miles,	200 00		
		938 00	
L. L. Goodspeed—			
Regular Session, 111 days,	$444 00		
Travel, 30 miles,	6 00		
Extra Sessions, 32 days,	128 00		
Travel, 570 miles,	114 00		
		692 00	
Asa Millett—			
Regular Session, 37 days,	$148 00		
Travel, 30 miles,	6 00		
		154 00	
			9,640 00

DETAILS No. 60.

GOVERNOR'S PRIVATE SECRETARY.

[Acts 1866, Chaps. 8, 298 and 301.]

Henry Ware,	2,000 00
Amount carried forward,	$16,640 00

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DETAILS No. 61.

MESSENGERS TO GOVERNOR AND COUNCIL.

[Res. 1866, Chap. 100; Acts 1866, Chaps. 8, 298 and 301.]

Amount brought forward,		$16,640 00
D. S. Walker, Messenger, from Jan. 7th inclusive,	$1,180 65	
Joseph B. Spear, Messenger, to Jan. 6th inclusive,	19 35	
John F. Duffy, Assistant-Messenger,	600 00	
		1,800 00

DETAILS No. 62.

POSTAGE, PRINTING AND STATIONERY.

[Res. 1866, Chap. 74; Acts 1866, Chap. 78.]

Postage and Expressage,	$167 22	
Paper, Lithographing and Ruling,	206 80	
Diaries, Blank Books and Binding,	57 00	
Pens, Pen-holders, Ink and Pencils,	49 30	
Envelopes,	15 80	
Erasers and Folders,	8 10	
Autograph Die, Cards, &c.,	12 50	
Newspapers,	12 00	
Various other kinds of Stationery,	64 65	
		593 37

DETAILS No. 63.

CONTINGENT EXPENSES.

[Gen. Stat., Chap. 14; Acts 1866, Chap. 78.]

Carriage Hire,	$153 00	
Hotel Expenses,	430 85	
Washing Towels, &c.,	50 50	
Filling Cistern,	50 00	
1 State Map,	7 00	
Brushes and Mats,	45 98	
Sundries,	41 45	
		778 78
Amount carried forward,		$19,812 15

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DETAILS No. 64.

COUNCIL MILITARY CONTINGENT.

[Acts 1866, Chap. 73.]

Amount brought forward,	. . .	$19,812 15
E. F. Starbuck, Copyist,	$1,000 00	
J. M. M. Starbuck, Copyist,	618 04	
Charles H. Chadwick, Assistant-Messenger,	28 00	
William D. Eaton, Assistant-Messenger,	226 00	
John A. Andrew, for Professional Services at Washington on Coast Defence Claim,	1,000 00	
Carriage Hire and Travelling Expenses,	197 50	
Postal Expenses and Expressage,	75 56	
Paper, Lithographing and Ruling,	205 31	
Blank and Record Books,	51 80	
Scissors, Erasers, Knives,	69 00	
Newspapers and Books,	31 00	
Telegrams,	36 72	
Sundries,	60 90	
		3,597 83
Total Expenses of Governor and Council,	. . .	$23,409 98

SECRETARY'S DEPARTMENT.

DETAILS No. 65.

SECRETARY.

[Acts 1866, Chaps. 8, 298 and 301.]

Oliver Warner, Salary,		$2,500 00

DETAILS No. 66.

CLERKS.

[Acts 1866, Chaps. 8, 298 and 301.]

C. W. Lovett, First Clerk,	$2,000 00	
A. L. Fernald, Second Clerk,	1,700 00	
		3,700 00
Amount carried forward,	. . .	$6,200 00

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DETAILS No. 67.

EXTRA CLERKS.

[Gen. Stat., Chap. 14; Acts 1866, Chaps. 8, 298 and 301.]

Amount brought forward,		$6,200 00
William Harris,	$1,320 00	
H. J. Coolidge,	1,320 00	
Benjamin C. Piper,	1,320 00	
Edward Strong,	1,320 00	
E. P. Robinson,	1,320 00	
H. B. Wood,	1,320 00	
G. Julian Harney,	1,320 00	
David Pulsifer,	1,320 00	
Alanson Hawley,	1,320 00	
Edward Warner,	724 08	
James H. Wilder, to April 30th,	366 66	
A. A. Gould,	500 00	
		13,470 74

DETAILS No. 68.

CENSUS STATISTICS.

[Res. 1865, Chap. 58; Acts 1866, Chaps. 8, 298 and 301.]

Henry D. Putnam,	$990 00	
Samuel R. Slack,	964 62	
George W. Briggs,	799 38	
Tracey P. Cheever, from Nov. 1,	220 00	
Charles W. Shepard, to Oct. 31,	660 00	
		3,634 00

DETAILS No. 69.

MESSENGER.

[Acts 1866, Chaps. 8, 298 and 301.]

Lewis Hayden,	1,000 00
Amount carried forward,	$24,304 74

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STATEMENT XVI. Treasurer's Department. DETAILS 70, 71.

DETAILS No. 70.

SECRETARY'S INCIDENTALS.

[Gen. Stat., Chap. 14; Acts 1866, Chap. 73.]

Amount brought forward,	. . .	$24,304 74
Postage,	$500 00	
Writing and other Paper,	355 85	
Envelopes,	157 65	
Inkstands, Ink and Rubber Bands,	26 18	
Blank and Record Books,	35 85	
Pens, Pen-holders and Pencils,	59 08	
Knives, Scissors and Erasers,	28 95	
Mucilage, Twine, Tape and Silk Ribbon,	81 20	
Parchment,	173 75	
Newspapers and Directories,	58 26	
Document Cases and Files,	7 00	
Notarial Wafers,	37 83	
Binding and Repairing Books,	160 20	
Printing sundry Blanks,	2,294 21	
Sundry small Stationery,	40 83	
Autograph Stamp,	20 00	
Votes, Senators and Councillors,	105 00	
Copying Press,	10 50	
Advertising,	21 88	
		4,174 22
Total Expenses of Secretary's Department,	. . .	$28,478 96

TREASURER'S DEPARTMENT.

DETAILS No. 71.

TREASURER.

[Acts 1866, Chaps. 8, 298 and 301.]

Jacob H. Loud, from January 18th, inc.,	$3,362 90	
Henry K. Oliver, to January 17th, inc.,	137 10	
		$3,500 00
Amount carried forward,	. . .	$3,500 00

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DETAILS No. 72.

CLERKS.

[Acts 1866, Chaps. 8, 298 and 301.]

Amount brought forward,	. . .	$3,500 00
Daniel H. Rogers, 1st Clerk,	$2,000 00	
Artemas Harmon, 1st Assistant-Clerk,	1,700 00	
Joshua Phippen, 2d Assistant-Clerk,	1,700 00	
		5,400 00

DETAILS No. 73.

EXTRA CLERKS.

[Gen. Stat., Chap. 15; Acts 1866, Chaps. 8, 298 and 301.]

David Wilder, Jr.,	$1,320 00	
T. E. Baker,	1,320 00	
H. K. Oliver, 3d,	1,320 00	
Stephen B. Smith,	1,320 00	
Samuel C. Oliver, to February 17, inc.,	147 32	
James F. Patterson, to January 31,	91 66	
Other clerical assistance,	30 00	
		5,548 98

DETAILS No. 74.

TREASURER'S INCIDENTALS.

[Gen. Stat., Chap. 15; Acts 1866, Chap. 73.]

Printing sundry Blanks,	$233 33	
Postage and Expressage,	232 51	
Advertising,	181 34	
Blank and Record Books,	179 75	
Paper of all kinds,	67 61	
Pens, Pen-holders, Ink, Pencils and Rub'r Bands,	31 40	
Twine, Tape and Scissors,	4 05	
Envelopes,	62 75	
Newspapers and Cards,	39 33	
1 Hand Stamp,	14 00	
Other Stationery,	6 30	
Sundries,	36 88	
		1,089 25
Total Expenses of Treasurer's Department,	. . .	$15,538 23

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DETAILS No. 75.

TAX COMMISSIONER'S DEPARTMENT.

[Acts 1865, Chap. 283; Acts 1866, Chaps. 8, 73, 298 and 301.]

COMMISSIONER.		
Jacob H. Loud, without pay.		
Daniel A. Gleason, Deputy,		$2,000 00
CLERKS.		
A. J. Morton,	$1,500 00	
S. W. Hatheway,	1,320 00	
Elizabeth A. Tong,	864 00	
Mary T. R. Tong,	445 44	
Fannie M. Harmon,	633 60	
Mary H. Harlow,	691 20	
Mrs. A. M. Grover,	668 16	
Hattie F. Knapp,	691 20	
Clara G. Allen,	633 60	
Helen F. Clarke,	691 20	
Jennie S. Pierce,	556 80	
Mary A. Goodwin, from April 15,	489 60	
Evelyn J. Buffum, 4 months 21 days,	270 72	
Julia M. Taylor, from Sept. 4,	216 96	
Julia S. Jackson, from Sept. 10,	205 44	
Charlotte E. Weiss, to Feb. 6,	57 60	
Anna M. Smith, to Feb. 6,	57 60	
John G. Martin,	325 00	
		10,318 12
CONTINGENT EXPENSES.		
Printing Blanks, Circulars, &c.,	$701 54	
Postage,	255 00	
Envelopes,	66 00	
Blank and Record Books,	57 00	
Paper of all kinds,	44 75	
Binding and Document Files,	152 75	
Newspaper,	1 20	
Court Fees, and Costs,	152 57	
Copying Press,	28 00	
Various Stationery,	22 75	
Directories,	6 00	
		1,487 56
Total Expenses Tax Commissioners Depart't,		$13,805 68

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AUDITOR'S DEPARTMENT.

DETAILS No. 76.		
AUDITOR.		
[Acts 1866, Chaps. 8, 298 and 301.]		
Henry S. Briggs, Salary from Jan'y 18, inclusive,	$2,385 75	
Julius L. Clarke, Salary to Jan'y 17, inclusive, .	114 25	
		$2,500 00
DETAILS No. 77.		
CLERKS.		
[Acts 1866, Chaps. 8, 298 and 301.]		
Julius L. Clarke, 1st Clerk, Salary from Jan'y 18, inclusive, ...	$1,908 61	
Edward S. Davis, 2d Clerk, Salary, ...	1,700 00	
		3,608 61
DETAILS No. 78.		
EXTRA CLERKS.		
[Gen. Stat., Chap. 15; Acts 1866, Chaps. 8, 298 and 301.]		
Albert Carter, ...	$1,320 00	
Augustus Brown, ...	1,320 00	
William D. Hawley, from January 18, inclusive, .	1,259 68	
George Clark, (3 months,)	311 66	
		4,211 34
DETAILS No. 79.		
INCIDENTALS.		
[Gen. Stat., Chap. 15; Acts 1866, Chap. 73.]		
Postage, ...	$86 31	
Paper and Envelopes, ...	41 95	
Inks, Pens, Pencils, Erasers, Scissors, &c., . .	30 08	
Blank and Record Books, ...	60 83	
Newspapers, ...	13 00	
Printing Blanks, ...	66 32	
1 Hand Stamp, &c., ...	13 75	
Sundries, ...	6 69	
		318 93
Total Expenses of Auditor's Department, .	. .	$10,638 88

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DETAILS No. 80.

SERGEANT-AT-ARMS.

[Gen. Stat., Chap. 14; Acts 1866, Chaps. 8, 298 and 301.]

John Morissey, Salary, ...	$2,400 00

DETAILS No. 81.

REPAIRS, IMPROVEMENTS AND FURNITURE AT STATE HOUSE.

[Gen. Stat., Chap. 14; Acts 1866, Chaps. 73 and 299.]

Labor and Material for Repairs in various Rooms, . . .		$1,290 13
Furniture and Repairs, ...		242 66
Carpets, Mats, putting down, &c., ...		323 36
Painting, Glazing, &c., ...		143 16
Lumber, Moulding, &c., for repairs, ...		204 32
Gas Fixtures, fitting, &c., ...		38 25
Hardware, &c., for repairs, ...		133 06
Masonry and Plumbing, ...		111 20
Miscellaneous Expenses, ...		54 25
		$2,540 39
EXECUTIVE DEPARTMENT. [Res. 1866, Chap. 94.]		
Painting and Glazing, ...	$627 41	
Carpenter Work and Material, ...	598 98	
Carpets, and putting down, ...	855 40	
Furniture and Repairs, ...	562 17	
Masonry and Plumbing, ...	754 88	
Gas Fixtures and fitting, ...	131 77	
Hardware, &c., for repairs, ...	45 32	
Removing Telegraph, Hanging Bells, &c., . .	20 30	
		3,596 23
COMMITTEE ROOMS. [Res. 1866, Chap. 1.]		
Carpenter Work and Material, ...	$63 52	
Painting and Material, ...	14 88	
		78 40
Total Expenses of Repairs, Improvements, &c., . . .		$6,215 02

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DETAILS No. 82.

COMMISSION ON THE STATE HOUSE.

[Res. 1866, Chap. 87; Acts 1866, Chap. 299.]

Expenses of visit to Concord and Montpelier—		
Hotel Expenses,	$96 25	
Railroad Fares,	16 00	
Carriage Hire,	4 80	
Telegrams,	2 50	
		$119 55

DETAILS No. 83.

PRESERVATION OF BATTLE-FLAGS.

[Res. 1866, Chap. 88; Acts 1866, Chap. 299.]

Carpenters, material and labor,	$514 06	
Painters, material and labor,	262 21	
Machinists, material and labor,	215 42	
Making and putting up Iron Fence, &c.,	508 37	
Glass,	1,611 63	
Expressage,	19 50	
		$3,131 19

DETAILS No. 84.

SALARIES OF WATCHMEN AND FIREMAN FOR STATE HOUSE.

[Gen. Stat., Chap. 14; Res. 1866, Chap. 100; Acts 1866, Chaps. 8 and 301.]

W. S. Stoddard, Watchman,	$1,200 00
J. N. Tolman, Watchman,	1,200 00
Edward Rolfe, Watchman,	1,200 00
William Goodhue, Jr., Watchman,	1,200 00
Bartholomew Hearty, Fireman,	720 00
	$5,520 00

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DETAILS No. 85.

FUEL AND LIGHTS FOR STATE HOUSE.

[Gen. Stat., Chap. 14; Acts 1866, Chap. 73.]

Boston Gas Company,	$992 25
214 Tons Coal,	2,445 00
14¼ Cords Wood and Bark,	197 75
60 Baskets Charcoal,	80 00
Sawing Wood, getting in Coal, &c.,	85 80
	$3,750 80

PRINTING.

DETAILS No. 86.

PUBLIC DOCUMENTS.

[Gen. Stat. Chap. 4; Acts 1866, Chap. 73.]

2,000 copies State Reform School,	$363 14	
2,000 copies Industrial School for Girls,	132 84	
2,000 copies Hospital Northampton,	252 28	
2,000 copies Hospital Worcester,	561 88	
2,000 copies Hospital Rainsford Island,	95 11	
2,000 copies Bridgewater Almshouse,	104 01	
2,000 copies Monson Almshouse,	149 75	
2,000 copies Tewksbury Almshouse,	183 38	
2,000 copies Discharged Convicts,	18 21	
2,000 copies Liquor Commissioner's,	314 58	
2,000 copies State Library,	279 73	
2,000 copies Registers of Deeds,	22 70	
2,000 copies Sheriffs' Returns,	22 70	
2,000 copies Public Lands,	19 71	
1,500 copies Chappequiddic Indians,	18 55	
1,500 copies Dudley Indians,	14 04	
1,500 copies Troy Indians,	14 04	
1,500 copies Marshpee Indians,	26 02	
1,500 copies Herring Pond Indians,	14 04	
	$2,606 71	
Estimated Balance,	28,000 00	
		$30,606 71
Amount carried forward,		$30,606 71

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DETAILS No. 87.

GENERAL LAWS.

[Gen. Stat., Chap. 3; Acts 1866, Chap. 73.]

Amount brought forward, ...	. . .	$30,606 71
35,000 copies General Laws and Resolves—		
Composition, ...	$134 66	
Alterations, ...	6 00	
Paper, ...	4,468 08	
Presswork, ...	577 50	
Binding, &c., ...	457 50	
		5,643 74

DETAILS No. 88.

ACTS AND RESOLVES, (BLUE BOOK.)

[Gen. Stat., Chap. 3; Acts 1866, Chaps. 73 and 299.]

3,000 copies Acts and Resolves—		
Composition, ...	$599 69	
Alterations, ...	48 50	
Paper, ...	2,572 44	
Presswork, ...	224 95	
Binding, &c., ...	810 00	
		4,255 58

DETAILS No. 89.

PUBLISHING LAWS.

[Acts 1865, Chap. 193; 1866, Chap. 73.]

Boston Advertiser, publishing General Laws, &c., . . .		400 00

DETAILS No. 90.

BANK RETURNS.

[Gen. Stat., Chap. 57; Acts 1866, Chap. 73.]

Boston Advertiser, publishing Bank Returns, .	$134 50	
Boston Traveller, publishing Bank Returns, .	91 25	
		225 75
Amount carried forward, ...	. . .	$41,131 78

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DETAILS No. 91.

ASSESSORS' BOOKS AND BLANKS.

[Acts 1861, Chap. 171; Acts 1866, Chap. 73.]

Amount brought forward, ...	. . .	$41,131 78
385 Assessment Books, ...	$1,713 75	
Blanks, ...	60 00	
Packing and Expressage, ...	22 50	
		1,796 25

DETAILS No. 92.

INDUSTRIAL STATISTICS.

[Acts 1865, Chap. 146; Acts 1866, Chap. 73.]

Printing Abstract—5,000 copies—		
Composition, ...	$852 98	
Alterations, ...	42 00	
Paper, ...	5,505 98	
Presswork, ...	588 50	
Binding, &c., ...	2,150 00	
		9,139 46

DETAILS No. 93.

TERM REPORTS.

[Acts 1859, Chap. 290; Acts 1866, Chaps. 73 and 299.]

1,305 copies furnished Cities, Towns, &c., (per Res. 1866, chap. 79,)	$4,572 04	
73 copies furnished Town of Hudson, Mass., (per Acts 1866, chap. 299,) . . .	263 45	
73 copies furnished State of South Carolina, .	263 45	
2 " " " Missouri, . .	5 00	
		5,103 94
Amount carried forward, ...	. . .	$57,171 43

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DETAILS No. 94.

ENGRAVING AND PRINTING, &c., FOR STATE SCRIP.

[Acts 1866, Chap. 299.]

Amount brought forward, ...	. . .	$57,171 43
Engraving, ...	$55 00	
Printing and Paper, ...	20 00	
		75 00

DETAILS No. 95.

PROVINCIAL STATUTES.

[Res. 1865, Chap. 43; 1866, Chap. 35; Acts 1865, Chap. 282; 1866, Chap. 299.]

Ellis Ames, for services rendered, ...	$1,000 00	
Clerical services, ...	309 65	
Printing 50 copies, ...	241 50	
Purchase 1 vol. Temporary Laws, ...	100 00	
Travel and Expressage, ...	22 05	
		1,673 20

DETAILS No. 96.

REGISTRATION BLANKS.

[Gen. Stat., Chap. 21; Acts 1866, Chap. 73.]

Printing Blank Registry Births, Deaths and Marriages, . .	498 01
Total for Printing, &c., ...	$59,417 64

DETAILS No. 97.

COMMISSIONERS OF TROY AND GREENFIELD RAILROAD.

[Acts 1862, Chap. 156; 1863, Chap. 214; 1866, Chap. 298.]

Amount allowed in 1866 on account of Salaries, and for expenses incurred in connection of the Troy and Greenfield Railroad and Hoosac Tunnel, ...	$579,774 79

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JUDICIARY.

SUPREME JUDICIAL COURT.

DETAILS No. 98.

SALARIES OF JUSTICES.

[Acts 1866, Chap. 46.]

George T. Bigelow, Chief Justice,	$5,500 00	
E. R. Hoar, Associate Justice,	5,000 00	
R. A. Chapman, Associate Justice,	5,000 00	
Horace Gray, Jr., Associate Justice,	5,000 00	
James D. Colt, Associate Justice, to Sept. 2,	3,369 57	
C. A. Dewey, Associate Justice, to Aug. 22,	3,220 11	
Dwight Foster, Associate Justice, from Sept. 3,	1,630 43	
John Wells, Associate Justice, from Oct. 1,	1,250 00	
		$29,970 11

DETAILS No. 99.

CLERK.

[Gen. Stat., Chap. 121; Acts 1866, Chap. 13.]

George C. Wilde, Salary,		3,000 00

DETAILS No. 100.

REPORTER OF DECISIONS.

[Gen. Stat., Chap. 121; Acts 1866, Chap. 13.

Charles Allen,		300 00
Amount carried forward,		$33,270 11

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JUDICIARY—*Continued.*

DETAILS No. 101.		
INCIDENTAL EXPENSES.		
[Gen. Stat., Chaps. 112, 115 and 157; Acts 1866, Chap. 13.]		
Amount brought forward, ...	. .	$33,270 11
Benjamin F. Bayley, Deputy Sheriff, attendance,	$54 00	
Isaac A. Coolidge, Constable, ...	18 00	
Charles Smith, Constable, ...	72 00	
Henry Taylor, Constable, ...	72 00	
James F. Goodwin, Constable, ...	54 00	
William E. Easterbrook, Messenger, ...	33 00	
Printing Dockets, &c., ...	103 50	
Stationery, Postage, &c., ...	38 94	
		445 44
DETAILS No. 102.		
SUPERIOR COURT.		
[Gen. Stat., Chap. 114; Acts 1866, Chap. 13.]		
Charles Allen, Chief Justice, ...	$4,440 00	
Julius Rockwell, Associate Justice, ...	4,200 00	
Otis P. Lord, Associate Justice, ...	4,200 00	
Marcus Morton, Jr., Associate Justice, ...	4,200 00	
Ezra Wilkinson, Associate Justice, ...	4,200 00	
Henry Vose, Associate Justice, ...	4,200 00	
Seth Ames, Associate Justice, ...	4,200 00	
Thomas Russell, Associate Justice, ...	4,200 00	
John P. Putnam, Associate Justice, ...	4,200 00	
Lincoln F. Brigham, Associate Justice, . . .	4,200 00	
		42,240 00
Amount carried forward, ...	. .	$75,955 55

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STATEMENT XVI. Salaries. DETAILS 103, 104.

JUDICIARY—*Continued.*

COURTS OF PROBATE AND INSOLVENCY.

DETAILS No. 103.

SALARIES OF JUDGES.

[Gen. Stat., Chap. 119; Acts 1864, Chap. 298; 1866, Chaps. 13, 298 and 301.]

Amount brought forward,		$75,955 55
Isaac Ames, Suffolk County,	$3,600 00	
George F. Choate, Essex County,	2,160 00	
W. A. Richardson, Middlesex County,	2,400 00	
Henry Chapin, Worcester County,	2,400 00	
S. F. Lyman, Hampshire County,	840 00	
W. S. Shurtleff, Hampden County,	1,200 00	
Charles Mattoon, Franklin County,	840 00	
J. T. Robinson, Berkshire County,	1,080 00	
George White, Norfolk County,	1,680 00	
W. H. Wood, Plymouth County,	1,200 00	
E. H. Bennett, Bristol County,	1,440 00	
Joseph M. Day, Barnstable County,	840 00	
E. M. Gardner, Nantucket County,	480 00	
T. G. Mayhew, Dukes County,	480 00	
		20,640 00

DETAILS No. 104.

SALARIES OF REGISTERS.

[Gen. Stat., Chap. 119; Acts 1864, Chap. 298; 1866, Chaps. 13, 298 and 301.]

William C. Brown, Suffolk County,	$3,600 00	
A. C. Goodell, Essex County,	2,040 00	
Joseph H. Tyler, Middlesex County,	2,160 00	
John J. Piper, Worcester County,	2,040 00	
Luke Lyman, Hampshire County,	900 00	
Samuel B. Spooner, Hampden County,	1,200 00	
C. C. Conant, Franklin County,	900 00	
A. J. Waterman, Berkshire County,	1,080 00	
Jonathan H. Cobb, Norfolk County,	1,440 00	
Austin S. Cushman, Bristol County,	1,560 00	
Daniel E. Damon, Plymouth County,	1,200 00	
Jonathan Higgins, Barnstable County,	840 00	
W. Barney, Nantucket County,	600 00	
H. Vincent, Dukes County,	600 00	
		20,160 00
Amount carried forward,		$116,755 55

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JUDICIARY—*Continued.*

Amount brought forward, ...		. . .	$116,755 55
SALARIES OF ASSISTANT REGISTERS.			
S. L. Thorndike, Suffolk County, ...		$1,650 00	
Isaac F. Jones, Middlesex County, . . .		1,200 00	
Charles E. Stevens, Worcester County, . .		1,200 00	
James Ropes, Essex County, ...		1,140 00	
Jonathan Cobb, Norfolk County.		1,170 00	
			6,360 00

DETAILS No. 105.

EXPENSES OF COURTS OF INSOLVENCY.

[Gen. Stat., Chap. 118; Acts 1866, Chap. 13.]

BERKSHIRE COUNTY.			
Blanks, Stationery, and Postage, ...		$112 02	
ESSEX COUNTY.			
Daniel Potter, Officer, attendance, .	$56 00		
Alanson Briggs, Officer, attendance, .	10 00		
Blanks, ...	34 00		
Stationery, &c., ...	5 25		
		105 25	
FRANKLIN COUNTY.			
J. H. Mann, Officer, attendance, . .	$30 00		
Postage, Stationery, &c., ...	3 50		
		33 50	
HAMPSHIRE COUNTY.			
W. E. Partridge, Officer, attendance, . . .		28 50	
MIDDLESEX COUNTY.			
Blanks, ...	$33 75		
Postage, Stationery, &c., ...	32 65		
		66 40	
NORFOLK COUNTY.			
Geo. W. White, Jr., Officer, attendance,	$72 00		
Care of room, ...	25 00		
Printing, ...	22 00		
		119 00	
PLYMOUTH COUNTY.			
Blanks, Stationery, &c., ...		63 46	
Amounts carried forward, ...		$528 13	$123,115 55

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STATEMENT XVI. Salaries, &c. DETAILS 106.

JUDICIARY—*Continued.*

Amounts brought forward,		$528 13	$123,115 55
SUFFOLK COUNTY.			
Wm. D. Martin, Officer, attendance,	$294 00		
Wm. Easterbrook, Officer, attendance,	150 00		
Blanks,	180 50		
		624 50	
WORCESTER COUNTY.			
Blanks, Stationery and Postage,		82 01	
			1,234 64

POLICE COURTS.

DETAILS No. 106.

SALARIES OF JUSTICES.

[Gen. Stat., Chap. 116; Acts 1866, Chaps. 13, 298 and 301.]

John G. Rogers, Boston, to June 30,	$1,500 00	
S. C. Maine, Boston, to June, 30,	1,500 00	
Edwin Wright, Boston, to June 30,	1,500 00	
Joseph G. Waters, Salem,	1,800 00	
Nathan Crosby, Lowell,	2,640 00	
John S. Ladd, Cambridge,	1,800 00	
S. W. Marston, Newburyport, to June 1,	450 00	
John N. Pike, Newburyport, fr. June 1 to June 30,	90 00	
W. E. Currier, Newburyport, from July 3,	534 13	
William Stevens, Lawrence,	1,800 00	
William Taggart, Haverhill,	540 00	
James Davis, Gloucester,	960 00	
T. B. Newhall, Lynn, to Aug. 29,	795 65	
J. R. Newhall, Lynn, from Aug. 30,	404 35	
Hamlet Bates, Chelsea,	1,560 00	
P. S. Wheelock, Roxbury,	1,800 00	
Lewis Lapham, Fall River,	1,440 00	
Alanson Borden, New Bedford,	1,800 00	
William N. Green, Worcester,	1,800 00	
James H. Morton, Springfield,	1,800 00	
P. L. Page, Pittsfield,	960 00	
E. O. Carter, Chicopee,	1,080 00	
Joel Bacon, Adams,	960 00	
J. C. Ives, Lee,	600 00	
J. R. Bulkley, Williamstown,	360 00	
George W. Warren, Charlestown,	1,440 00	
Charles A. Dewey, Jr., Milford,	1,000 00	
		32,914 13
Amount carried forward,		$157,264 32

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JUDICIARY—*Continued.*

DETAILS No. 107.			
SALARIES OF CLERKS.			
[Gen. Stat., Chap. 116; Acts 1866, Chaps. 13, 298 and 301.]			
Amount brought forward,			$157,264 32
Seth Tobey, Boston,		$1,200 00	
William T. Connolly, 1st Assistant, Boston,		1,080 00	
Jacob Homer, 2d Assistant, Boston,		900 00	
Otis V. Waterman, 3d Assistant, Boston,		600 00	
Charles A. Barnard, 4th Assistant, Boston,		540 00	
S. P. Andrews, Salem,		1,080 00	
F. L. Porter, New Bedford,		960 00	
Clark Jillson, Worcester,		1,080 00	
A. B. Leonard, Fall River,		720 00	
E. W. Rand, Newburyport,		600 00	
Phineas B. Smith, Jr., Roxbury, to May 8,		212 64	
Alfred Williams, Jr., Roxbury, from May 9,		387 36	
S. P. Hadley, Jr., Lowell,		1,200 00	
H. L. Sherman, Lawrence, to May 9,		342 85	
Charles E. Briggs, Lawrence, from May 10,		617 14	
Thomas McIntire, Jr., Cambridge,		676 37	
H. C. Oliver, Lynn,		476 37	
Andrew J. Bailey, Charlestown,		600 00	
			13,272 73
DETAILS No. 108.			
BOSTON MUNICIPAL COURTS.			
[Acts 1866, Chaps. 279 and 301.]			
JUSTICES.			
Mellen Chamberlain, from June 29,	$1,516 48		
Francis W. Hurd, from June 29,	1,516 48		
John W. Bacon, from June 29,	1,516 48		
		$4,549 44	
CLERKS.			
Seth Tobey, from July 1,	$1,200 00		
William T. Connolly, from July 1,	1,080 00		
Jacob Homer, from July 1,	900 00		
Otis V. Waterman, from July 1,	600 00		
Charles A. Barnard, from July 1,	540 00		
		4,320 00	
			8,869 44
Amount carried forward,			$179,406 49

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STATEMENT XVI. Salaries, &c. DETAILS 109 TO 112.

JUDICIARY—*Continued.*

DETAILS No. 109.		
TAUNTON MUNICIPAL COURT.		
[Acts 1864, Chap. 209; 1866, Chaps. 13, 298 and 301.]		
Amount brought forward, ...	. .	$179,406 49
William H. Fox, Justice, ...	$1,200 00	
James P. Ellis, Clerk, ...	720 00	
		1,920 00
ATTORNEY-GENERAL'S DEPARTMENT.		
DETAILS No. 110.		
ATTORNEY-GENERAL.		
[Acts 1866, Chaps. 8, 298 and 301.]		
Chester I. Reed, Salary, ...	$3,500 00	
DETAILS No. 111.		
CLERK.		
[Gen. Stat., Chap. 14; Acts 1866, Chaps. 8, 298 and 301.]		
James C. Davis, ...	1,200 00	
DETAILS No. 112.		
ATTORNEY-GENERAL'S EXPENSES.		
[Gen. Stat., Chap. 14; Acts 1866, Chaps. 13, 73 and 299.]		
Postage, Advertising, Telegrams and Expressage, ... $145 93		
Court Fees and Expenses, ... 156 91		
Printing Briefs, Blanks, &c., . . . 79 87		
Stationery of all kinds, ... 68 80		
Rent, Taxes and Water, ... 456 80		
Care of Office, ... 46 50		
Sundries, ... 11 64		
	966 45	
Amounts carried forward, ...	$5,666 45	$181,326 49

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JUDICIARY—*Continued.*

Amounts brought forward, ...		$5,666 45	$181,326 49
Expenses in case of John McGuire—			
Attending Court at Washington, . .	$315 16		
Printing Briefs, 50 copies, . . .	33 24		
		348 40	

DETAILS No. 113.

LAW LIBRARY.

[Acts 1866, Chap. 73.]

Sundry Books, ...	121 00	6,135 85

DETAILS No. 114.

DISTRICT-ATTORNEYS.

[Gen. Stat., Chap. 14; Acts 1866, Chaps. 13, 298 and 301.]

George P. Sanger, Suffolk District, . . .	$3,600 00	
P. R. Guiney, Assistant, Suffolk District, . .	2,160 00	
A. A. Abbott, Eastern District, ...	1,440 00	
J. S. Morse, Northern District, ...	1,440 00	
George Marston, Southern District, . . .	1,440 00	
Hartley Williams, Middle District, . . .	1,440 00	
E. B. Gillett, Western District, ...	1,440 00	
B. W. Harris, South-Eastern District, to June 30,	720 00	
E. L. Pierce, South-Eastern District, from July 2,	716 09	
S. T. Spaulding, North-Western District, . .	960 00	
		15,356 09
Total Expenses of Judiciary Department, .	. .	$202,818 43

DETAILS No. 115.

SHERIFFS' ACCOUNTS.

[Gen. Stat., Chap. 157; Acts 1866, Chap. 73.]

Distributing Documents, &c., ...	$280 30	
Estimated Balance, ...	500 00	
		$780 30

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DETAILS No. 116.

COMMISSIONER ON SAVINGS BANKS.

[Acts 1866, Chaps. 192 and 299.]

F. M. Stone, from July 2,		$1,491 93

DETAILS No. 117.

INSURANCE COMMISSIONERS.

[Gen. Stat., Chap. 58; Acts 1866, Chaps. 8 and 73.]

Elizur Wright, to June 30,	$750 00	
George W. Sargent, to June 30,	750 00	
		$1,500 00
INCIDENTALS.		
Stationery, various kinds,	$102 65	
Postage,	59 00	
Express Charges,	4 57	
Advertising,	39 75	
Printing Blanks,	11 95	
		217 92
		$1,717 92

DETAILS No. 118.

INSURANCE COMMISSIONER.

[Acts 1866, Chaps. 255 and 299.]

John E. Sanford, from July 1,	. .	$1,000 00
CLERK.		
George W. Sargent, from July 1,	. .	500 00
INCIDENTALS.		
Postage and Expressage,	$83 81	
Newspaper,	2 00	
Printing sundry Blanks,	371 43	
Stationery, various kinds,	109 31	
		566 55
EXTRA CLERKS.		
M. T. R. Tong,	$142 58	
S. C. Rogers,	132 10	
A. S. Bradford,	112 67	
M. S. Clarke,	65 00	
C. G. Allen,	60 81	
		513 16
		$2,579 71

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SCIENTIFIC.

BOARD OF AGRICULTURE.

SECRETARY'S DEPARTMENT.

DETAILS No. 119.

SECRETARY.

[Gen. Stat., Chap. 16; Acts 1866, Chap. 8.]

Charles L. Flint, Salary, ...		$2,000 00	

DETAILS No. 120.

SECRETARY'S CLERKS.

[Acts 1865, Chap. 243; 1866, Chaps. 8, 298 and 301.]

E. A. Samuels, ...	$1,200 00		
F. G. Sanborn, ...	1,000 00		
		2,200 00	

DETAILS No. 121.

SECRETARY'S EXPENSES.

[Gen. Stat., Chap. 16; Acts 1866, Chap. 73.]

Postage, ...	$51 64		
Express Charges, ...	41 23		
Travelling Expenses, ...	145 70		
		238 57	
			$4,438 57

DETAILS No. 122.

INCIDENTALS OF THE BOARD OF AGRICULTURE.

[Gen. Stat., Chap. 16; Acts 1866, Chap. 73.]

Stationery, various kinds, ...		$69 20	
Binding, ...		41 75	
Packing and Delivering Report, ...		12 50	
Sundry Printing, ...		53 57	
			177 02
Amount carried forward, ...		. . .	$4,615 59

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STATEMENT XVI. Expenses, &c. DETAILS 123, 124.

SCIENTIFIC—*Continued.*

DETAILS No. 123.

TRAVELLING EXPENSES OF THE MEMBERS OF THE BOARD OF AGRICULTURE.

[Gen. Stat., Chap. 16; Acts 1866, Chap. 73.]

Am't brought for'd,	. . .	. . . . .	. . .	$4,615 59
		Am't brought up,	$513 68	
Matthew Smith, .	$35 00	A. Homer, . .	71 20	
Abel T. Adams, .	16 75	Geo. B. Loring, .	46 00	
J. J. Johnson, Jr.,	27 60	J. M. Smith, .	84 93	
N. S. Hubbard, .	60 75	T. W. Ward, .	31 30	
L. Saltonstall, .	20 00	T. G. Huntington,	86 50	
E. W. Bull, .	51 80	L. Stockbridge, .	20 85	
D. A. Cleaveland,	45 30	C. C. Sewall, .	24 50	
P. A. Chadbourne,	33 86	C. Sanderson, .	38 10	
J. Thompson, .	94 32	H. Garfield, .	61 25	
T. Billings, . .	36 45	Geo. A. King, .	17 17	
A. P. Slade, .	36 40	C. O. Perkins, .	75 88	
M. F. Watkins, .	55 45	Asa Clement, .	42 00	
Am't carried up,	$513 68			1,113 36

DETAILS No. 124.

AGRICULTURAL SOCIETIES.

[Gen. Stat., Chap. 66; Acts 1866, Chap. 73.]

Barnstable County Society, ...	$600 00	
Berkshire County Society, ...	600 00	
Bristol County Society, ...	600 00	
Essex County Society, ...	600 00	
Franklin County Society, ...	600 00	
Hampden County Society, ...	600 00	
Hampden East Society, ...	600 00	
Hampshire County Society, ...	600 00	
Hampshire, Hampden and Franklin Society, .	600 00	
Housatonic Society, ...	600 00	
Highland Society, ...	600 00	
Hoosac Valley Society, ...	600 00	
Middlesex County Society, ...	600 00	
Middlesex North Society, ...	600 00	
Middlesex South Society, ...	600 00	
Martha's Vineyard Society, ...	600 00	
Nantucket County Society, ...	600 00	
Amounts carried forward, ...	$10,200 00	$5,728 95

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SCIENTIFIC—*Continued.*

Amounts brought forward,	$10,200 00	$5,728 95
Norfolk County Society,	600 00	
Plymouth County Society,	600 00	
Worcester County Society,	600 00	
Worcester North Society,	600 00	
Worcester South Society,	600 00	
Worcester West Society,	600 00	
Worcester South-East Society,	600 00	
		14,400 00

DETAILS No. 125.

PRINTING AGRICULTURAL REPORT.

[Gen. Stat., Chap. 5; Acts 1866, Chaps. 73 and 299.]

10,000 copies Secretary's Report—		
Composition,	$398 59	
Alterations,	101 00	
Presswork,	727 65	
Paper,	6,817 84	
Engraving,	430 86	
Binding,	4,275 00	
		12,750 94

DETAILS No. 126.

STATE CABINET.

[Acts 1866, Chap. 73.]

Sundry Books,	$20 58	
Alcohol and Benzine,	23 50	
Birds, &c.,	8 00	
		52 08
Amount carried forward,		$32,931 97

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STATEMENT XVI. Pleuro-Pneumonia, &c. DETAILS 127 TO 129.

SCIENTIFIC—*Concluded.*

DETAILS No. 127.			
PLEURO-PNEUMONIA.			
[Res. 1866, Chap. 17; Acts 1866, Chap. 299.]			
Amount brought forward,			$32,931 97
COMMISSIONERS.			
Elisha F. Thayer—			
Compensation, 25 days, at $4,	$100 00		
Travelling and other Expenses,	42 43		
		$142 43	
Charles P. Preston—			
Compensation, 22 days, at $4,	$88 00		
Travelling and other Expenses,	58 96		
		146 96	
F. D. Lincoln—			
Compensation, 17 days, at $4,	$68 00		
Travelling and other Expenses,	105 73		
		173 73	
			463 12
Total Expenses for Scientific Purposes,			$33,395 09
DETAILS No. 128.			
STATE LIBRARY.			
[Gen. Stat., Chap. 5; Res. 1866, Chap. 28; Acts 1866, Chaps. 73 and 299.]			
Books purchased,		$2,300 00	
Additional Cases and Shelves,		344 54	
			$2,644 54
DETAILS No. 129.			
ASSISTANT-LIBRARIAN.			
[Acts 1866, Chaps. 3, 298 and 301.]			
S. C. Jackson, Salary,			2,000 00
Amount carried forward,			$0,000 00

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DETAILS No. 130.

LIBRARIAN'S CLERKS.

[Gen. Stat., Chap. 5; Res. 1861, Chap. 38, 1866, Chap. 28; Acts 1866, Chaps. 8, 298 and 301.]

Amount brought forward,	. . .	$0,000 00
S. F. Snow, to April 15,	$131 25	
C. R. Jackson,	575 00	
E. M. Sawyer, from June 1,	350 00	
Other clerical assistance,	82 50	
		1,138 75
Total Expenses of State Library,	. . .	$5,783 29

CHARITABLE.

DETAILS No. 131.

RAINSFORD ISLAND HOSPITAL.

[Gen. Stat., Chap. 71; Acts 1866, Chaps. 88 and 299.]

SALARIES OF SUPERINTENDENT AND OFFICERS.		
George L. Underwood, Superintendent,	$1,500 00	
J. W. Newcomb, Ass't-Superintendent,	479 16	
		$1,979 16
INSPECTORS.		
J. M. Churchill,	$150 00	
H. B. Crandall,	150 00	
W. J. Dale, 6 months,	75 00	
J. D. Wheeler, 6 months,	75 00	
		450 00
INCIDENTAL SERVICES.		
Matron, Baker, Steward, Nurses, &c.,		2,156 75
MISCELLANEOUS EXPENSES.		
Meat,	$2,663 53	
Fish,	502 77	
Potatoes,	703 80	
Fruit and Vegetables,	113 66	
Flour, 152 bbls.,	1,691 80	
Grain and Meal,	136 99	
Amounts carried forward,	$5,812 55	$4,585 91

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STATEMENT XVI. Charitable. DETAILS 131.

CHARITABLE—*Continued.*

Amounts brought forward,	$5,812 55	$4,585 91
Tea,	403 77	
Coffee,	31 90	
Burnt Rye,	89 20	
Sugar,	387 37	
Molasses,	99 97	
Milk,	1,115 38	
Butter,	896 27	
Cheese,	8 48	
Salt,	27 80	
Pepper,	26 75	
Starch,	12 04	
Soap,	337 13	
Groceries,	133 08	
Rice,	6 00	
Beans,	37 97	
Crackers,	12 50	
Vinegar,	27 71	
Hops,	13 00	
Ice,	176 80	
Dry Goods,	720 71	
Shoes and Leather,	132 54	
Coal,	3,362 75	
Oil,	264 58	
Wood,	14 00	
Medicines,	504 97	
Liquor,	31 00	
Medical Supplies,	122 36	
Crockery and Glass Ware,	67 23	
Wooden, Tin and Hardware,	76 26	
Brooms,	45 70	
Tools,	30 83	
Straw,	87 78	
Furnishing,	440 09	
Expenses of Yacht Wm. S. Thacher,	2,099 55	
Wharfage,	100 00	
Transportation,	165 00	
Steamer Henry Morrison,	1,968 75	
Stoves, Pipes and Furnace,	113 38	
Paints,	133 38	
Lumber,	42 45	
Window Glass.	5 54	
Lime and Cement,	18 25	
Repairs,	224 42	
Blacksmithing,	12 00	
Books and Newspapers,	62 30	
Stationery,	35 34	
Amounts carried forward,	$20,536 83	$4,585 91

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CHARITABLE—*Continued.*

Amounts brought forward,	$20,536 83	$4,585 91	
Tobacco,	71 08		
Powder,	2 70		
Seeds and Plants,	18 57		
	$20,629 18		
Less amount paid from Cash received from Sales, &c.,	186 23		
		20,442 95	
Total Expenses of Rainsford Island Hospital,			$25,028 86

DETAILS No. 132.

STATE ALMSHOUSE, TEWKSBURY.

[Gen. Stat., Chap. 71; Acts 1866, Chaps. 88 and 299.]

SALARIES OF SUPERINTENDENT AND OFFICERS.			
Thomas J. Marsh and Wife, Superintendent and Matron,	$1,575 00		
Horace P. Wakefield and Wife, Physician and Nurse,	1,069 77		
Thomas J. Marsh, Jr., and Wife, Ass't Superintend't, Clerk and Seamstress,	730 00		
Chas. F. Foster, Chaplain and Teacher to Oct. 1,	528 00		
Henry J. Moulton, Assistant Clerk,	315 00		
Simon B. Adams, Engineer to Nov. 16,	523 33		
John Cocker, Engineer from Nov. 23,	63 36		
James Poor, Farmer,	440 00		
Charles H. Trull and Wife, Ass't Farmer to March 1, and Laundress to March 19,	92 56		
Thaddeus P. Bartlett and Wife, Watchman and Nurse,	442 00		
Abraham S. Barnard, Cook,	315 00		
George G. Spofford, Teamster,	315 00		
Martha B. Marsh, Dairymaid,	169 00		
Sarah A. Winsby, Nurse to July 24,	75 00		
Nancy M. Foster, Ass't Matron from Aug. 21,	69 77		
Sarah E. Baker, Laundress fr. Dec. 17,	8 34		
Emma S. Marston, Teacher to July 1,	78 00		
Fannie S. Crosby, Teacher,	169 00		
Helen M. Marsh, Seamstress to Oct. 1,	117 00		
Abel G. Whidden and Wife, Supervisors,	545 00		
Amounts carried forward,	$7,640 13	. . .	$25,028 86

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STATEMENT XVI. Charitable. DETAILS 132.

CHARITABLE—*Continued.*

Amounts brought forward,	$7,640 13	. . .	$25,028 86
Augustus F. Whidden, Supervisor,	367 50		
Wm. H. Marsh, Supervisor fr. Nov. 16,	46 00		
John H. Whidden, Instructor of Shoemaking to Oct. 1,	360 00		
Elisha Huntington, Consulting Physician,	20 27		
		$8,433 90	
INSPECTORS.			
Horace P. Wakefield, to Oct. 1,	$120 00		
George P. Elliot,	160 00		
Francis H. Nourse,	160 00		
Ebenezer B. Currier, from Dec. 6,	11 55		
		451 55	
MISCELLANEOUS EXPENSES.			
Beans, 430 bushels,	$849 74		
Beef, (fresh,) 15,219 pounds,	1,569 80		
Beef, (salt,) 95 barrels,	1,426 92		
Bedding,	1,930 70		
Books,	31 28		
Brooms, Wooden Ware, &c.,	194 05		
Cheese, 145 pounds,	46 56		
Clothing,	1,492 01		
Coal, 793 tons, 2 bbls.,	6,535 17		
Coffee, 373 pounds,	119 06		
Corn, 1,675 bushels,	1,645 97		
Cotton Cloth, 7,054 yards,	1,831 02		
Crockery and Glass Ware,	283 07		
Dry Goods,	4,720 24		
Eggs, 121 dozen,	36 26		
Flour, 1,165 barrels,	16,413 00		
Fish, (salt,) 39,100 pounds,	1,269 87		
Fruit and Vegetables,	6 61		
Furniture,	290 15		
Groceries,	234 09		
Hay, 131$\frac{611}{2000}$ tons Eng., 46 tons Meadow,	795 93		
Hardware,	130 86		
Hops, 731 pounds,	369 80		
Improvements,	326 89		
Labor,	3,169 41		
Lime, Cement and Plaster,	157 10		
Lumber,	1,217 01		
Malt, 34 bushels,	78 90		
Meal, (cotton seed,) 17 tons,	574 50		
Meal, (Indian,) 34 bushels,	47 00		
Meats and Provisions,	407 66		
Medicines,	1,124 86		
Milch Cows and Calves, 17 Cows, 8 Calves,	1,266 50		
Amounts carried forward,	$50,591 99	$8,885 45	$25,028 86

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STATEMENT XVI. Charitable. DETAILS 132.

CHARITABLE—*Continued.*

Amounts brought forward,	$50,591 99	$8,885 45	$25,028 86
Miscellaneous,	251 04		
Molasses, 3,464 gallons,	1,633 93		
Mutton, 7,541 pounds,	583 36		
Nails, 1,350 pounds,	123 70		
Newspapers,	90 54		
Oats, 97 bushels,	76 86		
Oil, 495 gallons,	835 31		
Oxen, 3 pairs,	530 00		
Paints, Oils and Colors,	1,055 27		
Pasturage,	94 53		
Peas, 2 bushels,	4 50		
Pepper, 175 pounds,	85 00		
Postage,	78 95		
Potatoes, 535 bushels,	403 56		
Repairs,	1,274 08		
Rice, 704 pounds,	74 59		
Rye, 114 bushels,	126 89		
Salt, 12½ hhds., 97 sacks, 5 bushels,	205 30		
Seeds,	135 81		
Shoes and Shoe Stock,	5,103 62		
Shorts, 59 tons, 1,191 pounds,	1,795 04		
Smith stock,	121 39		
Soap, 13 bbls., 5,742 pounds,	546 36		
Spices,	46 81		
Starch, 576 pounds,	27 06		
Stationery,	103 70		
Stoves,	376 34		
Sugar, 4,989 pounds,	769 96		
Surgical instruments,	11 84		
Tea, 493 pounds,	490 09		
Tobacco, 1,031 pounds,	288 07		
Tools, (Agricultural,)	123 01		
Tools, (Mechanical,)	46 48		
Transportation of freight,	2,500 21		
Transportation of passengers,	408 52		
Vinegar, 382 gallons,	102 51		
Wood, 223 cords,	589 15		
	$71,705 37		
Less Cash for Articles sold, &c.,	4,489 04		
		67,216 33	
Total Expenses Tewksbury Almshouse,			76,101 78
Amount carried forward,			$101,130 64

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CHARITABLE—*Continued.*

DETAILS No. 133.

STATE ALMSHOUSE, BRIDGEWATER.

[Gen. Stat., Chap. 71; Acts 1866, Chaps. 88 and 299.]

Amount brought forward,			$101,130 64
SALARIES OF SUPERINTENDENT AND OFFICERS.			
L. L. Goodspeed and Wife, Superintendent and Matron,	$1,500 00		
Wm. C. Howland, Ass't-Superintend'nt,	500 00		
E. B. Ellis, Farmer,	400 00		
E. A. Harlow, Farmer, 6 months,	180 00		
C. D. Hutchinson and Wife, Farmer and Matron, 3 months,	125 00		
H. E. Maccollum, Engineer, 10 months,	296 00		
J. H. Hamblin, Engineer, 3 months,	100 00		
A. B. Fuller, Nurse, 8 months,	225 00		
Frank Murdock, Watchman, 9 months,	270 00		
George Banks, Watchman, 3 months,	72 00		
Joseph Coria, Clerk,	150 00		
Margaret Youdell, Assistant-Matron,	225 00		
Julia A. Decker, Assistant-Matron,	208 00		
Ann Youdell, Assistant-Matron,	184 00		
Cora Patten, Ass't-Matron, 6 months,	104 00		
Sarah W. Franks, Assistant-Matron, 6 months,	100 00		
Belinda Palmer, Ass't-Matron, 5 months,	82 00		
Adaline Patten, Teacher, 6 months,	94 00		
Frances Robinson, Teacher, 3 months,	50 00		
S. L. Young, Physician, 4 months,	333 33		
M. Robinson, Physician, 2 months,	120 00		
Edward Sanger, Physician, 6 months,	200 00		
J. E. Harlow, Consulting Physician,	100 00		
P. L. Cushing, Chaplain,	200 00		
		$5,818 33	
INSPECTORS.			
James Ford,	$160 00		
J. B. Thaxter,	160 00		
J. H. Mitchell,	160 00		
		480 00	
MISCELLANEOUS EXPENDITURES.			
Sundry Persons, Incidental Labor,	$270 59		
Dry Goods, Bedding and Clothing,	4,943 96		
Tea, Coffee, Chocolate and Shells,	801 05		
Boots, Shoes and Leather,	629 10		
Cows, Beef and Farm Stock,	953 00		
Amounts carried forward,	$7,597 70	$6,298 33	$101,130 64

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CHARITABLE—*Continued.*

Amounts brought forward, . .	$7,597 70	$6,298 33	$101,130 64
Transportation of Merchandise, . .	432 29		
Engine, Boiler repairs, Stoves and Pipe, ...	476 39		
Lime, Lumber, Cement and Bricks, .	250 29		
Blacksmithing, Carriage and Harness-work, ...	176 51		
Painting, and material, ...	187 84		
Furniture, Carpets, &c., ...	252 09		
Farm Implements and Seeds, . .	122 76		
Labor on repairs, ...	274 18		
Hay and Straw, ...	645 11		
Crockery, Tin, Glass and Wood Ware,	48 60		
Nails, Glass and Putty, ...	42 56		
Brooms, Brushes, Baskets, &c., . .	103 69		
Soap, and material, ...	179 72		
Lights, ...	384 66		
Hops and Malt, ...	100 25		
Salt, Vinegar, Pepper, &c., ...	129 92		
Small Groceries, ...	120 55		
Post Office Expense, ...	25 91		
Books, Registers, Stationery and News-papers, ...	83 43		
Medicines and Hospital Supplies, .	482 92		
Sundry Small Goods, ...	32 09		
Vegetables, ...	18 08		
Plumbing, repairing Tanks, &c., . .	480 96		
Tobacco, Snuff and Pipes, ...	183 65		
Repairs on Slate Roof, ...	139 30		
Incidental Expenses, ...	12 95		
Trial Justice Fees, ...	29 00		
Printing, ...	9 50		
U. S. Tax on carriages, ...	5 00		
Pasturage, ...	36 00		
6 cords Wood, ...	15 00		
432 tons Coal, ...	3,711 80		
6 $\frac{7}{10}$ tons Fine Feed, ...	261 66		
642 barrels Flour, ...	6,622 75		
46 barrels Crackers, ...	231 88		
17 barrels Apples, ...	66 30		
4 barrels Sweet Potatoes, . . .	23 50		
152 barrels Beef, ...	2,063 50		
2 barrels Pork, ...	54 00		
1,676 bushels Grain, ...	1,756 20		
160 bushels Beans, ...	241 00		
88 bushels Potatoes, ...	62 82		
215 bushels Onions, ...	60 00		
1,116 gallons Molasses, ...	539 55		
2,158 gallons Milk, ...	441 85		
Amounts carried forward, .	$29,215 71	$6,298 33	$101,130 64

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CHARITABLE—*Continued.*

Amounts brought forward, .	$29,215 71	$6,298 33	$101,130 64
32,585 pounds Meat, ...	2,803 77		
8,228 pounds Fish, ...	310 07		
1,132 pounds Ham, ...	218 85		
1,723 pounds Butter, ...	729 19		
525 pounds Cheese, ...	95 10		
1,838 pounds Sugar, ...	215 63		
		$33,588 32	
Total Expenses Bridgewater Almshouse, .			39,886 65

DETAILS No. 134.

STATE ALMSHOUSE, MONSON.

[Gen. Stat., Chap. 71; Acts 1866, Chaps. 88 and 299.]

SALARIES OF SUPERINTENDENT AND OFFICERS.			
John M. Brewster, Jr., and Wife, Superintendent and Matron, . . .	$1,500 00		
William K. Vaill, Chaplain, to April 1, 1866, ...	50 00		
E. M. Haynes, Chaplain, from April 1 to December 1, ...	133 34		
Charles F. Foster and Wife, Chaplain and Teachers, 3 months, . . .	250 00		
Joseph D. Nichols, Physician, . .	750 00		
Joseph H. Brewster, Assistant-Superintendent and Clerk, ...	650 00		
John N. Lacey, Engineer, . . .	625 00		
Willard J. Clark, Cook in Inmates' Department, and charge Fire Apparatus, Stoves, &c., ...	475 00		
John McDonald, Baker, . . .	416 00		
Edwin Doane, Farmer, . . .	534 16		
Charles Adams, Farmer, . . .	443 75		
Compensation of Nurse, Seamstress and Watchman, ...	684 00		
Compensation of seven Teachers, .	1,024 50		
Compensation of two Assistant-Matrons and Laundress, ...	463 00		
All other services, ...	418 44		
		$8,416 69	
INSPECTORS.			
Gordon M. Fisk, ...	$160 00		
George Chandler, ...	160 00		
Eleazer Porter, from February 1, .	146 66		
Gilbert A. Smith, to February 1, . .	13 34		
		480 00	
Amounts carried forward, ...		$8,896 69	$141,017 29

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CHARITABLE—*Continued.*

Amounts brought forward,		$8,896 69	$141,017 29
MISCELLANEOUS EXPENDITURES.			
831 barrels Flour,	$9,550 00		
104 barrels Beef,	1,464 15		
34 barrels Crackers,	275 49		
934½ bushels Corn,	1,049 65		
65¼ bushels Rye,	69 13		
144 bushels Oats,	101 44		
271½ bushels Beans and Peas,	309 17		
75 bushels Potatoes,	52 77		
4,946 pounds Meal,	99 40		
27,793 pounds Fresh Meat,	2,991 43		
4,520 pounds Sugar,	655 03		
8,232 pounds Soap,	822 60		
248½ pounds Cheese,	42 38		
10,274 pounds Fish,	574 46		
1,953 gallons Molasses,	876 88		
3,631¼ gallons Milk,	827 73		
246½ dozen Eggs,	86 14		
511 tons Coal,	5,099 78		
506½ bushels Charcoal,	91 17		
Sundry Groceries,	1,637 20		
Dry Goods, Clothing and Bedding,	6,385 66		
Lights,	344 47		
Shoes and Leather,	1,194 06		
Hats and Caps,	145 75		
Brooms, Mops and Brushes,	285 24		
Books, Stationery and Papers,	288 57		
Postage,	45 88		
Medical Supplies,	240 71		
Stoves and Fixtures,	449 24		
Farming Implements and Seeds,	346 60		
Cattle and other Farm Stock,	717 00		
Extra Labor on Farm,	569 53		
Crockery, Glass, Tin, Wood and Hardware,	607 07		
Freight,	342 73		
Tobacco and Snuff,	182 96		
Straw,	108 36		
Lime and Cement,	66 05		
Repairs and Improvements,	1,128 54		
Transportation of Paupers,	61 31		
Poultry,	28 90		
Blacksmithing,	143 16		
Malt and Hops,	63 90		
Fruit and Vegetables,	67 85		
Labor in Shoe Shop,	261 50		
Baskets and Palm Leaf,	31 70		
Machine Oil,	113 88		
Amounts carried forward,	$40,892 62	$8,896 69	$141,017 29

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STATEMENT XVI. Charitable. DETAILS 135 TO 137.

CHARITABLE —*Continued.*

Amounts brought forward, .	$40,892 62	$8,896 69	$141,017 29
Sawing Lumber, ...	137 98		
Potash, Plaster and Pasturage, . .	154 00		
Grist-Mill, ...	295 00		
Belts and Pulleys for Engine-Room, .	142 09		
Clothes Lines, Vinegar and Powder, .	31 09		
Sundry Labor, ...	81 52		
Furniture, &c., for School-Rooms, .	950 78		
Lightning Rods, ...	92 11		
Drains and Fences, ...	61 21		
Coal Sifter, ...	40 00		
Repairing Wagon, &c., ...	37 35		
Incidentals, ...	435 17		
		43,350 92	
Total Expenses Monson Almshouse, . .			52,247 61

DETAILS No. 135.

ASYLUM FOR THE BLIND.

[Res. 1864, Chap. 56; 1866, Chap. 36; Acts 1866, Chaps. 88 and 299.]

Amount paid Treasurer, ...			20,000 00

DETAILS No. 136.

ASYLUM FOR THE DEAF AND DUMB.

[Res. 1847, Chap. 94; 1864, Chap. 38; 1865, Chap. 50; Acts 1866, Chap. 88.]

Amount paid for Board and Tuition for 95 beneficiaries, for six months ending October 1, 1866, .		$8,312 50	
Also for 101 beneficiaries for six months ending April 1, 1867, . . .	$8,837 50		
Clothing for the year ending October 1, 1866, ...	895 62		
		9,733 12	
			18,045 62

DETAILS No. 137.

SCHOOL FOR IDIOTS.

[Gen. Stat., Chap. 71; Res. 1862, Chap. 26: 1866, Chap. 34; Acts 1866, Chaps. 88 and 299.]

Amount paid Treasurer, ...			12,000 00
Amount carried forward, ...			$243,310 52

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CHARITABLE—*Continued.*

DETAILS No. 138.

STATE PAUPERS NOT IN ALMSHOUSES.

[Gen. Stat., Chaps. 70, 71 and 73; Res. 1866, Chap. 27; Acts 1863, Chap. 240; 1866, Chaps. 88, 224 and 299.]

Amount brought forward,			$243,810 52
Worcester Hospital.			
For Support of Lunatic Paupers,		$21,050 45	
Taunton Hospital.			
For Support of Lunatic Paupers,		27,896 19	
Northampton Hospital.			
For Support of Lunatic Paupers,		43,589 96	
Support of State Paupers.			
City of Boston,	$2,334 63		
Town of Woburn,	64 95		
Newton,	42 30		
Holliston,	35 02		
Ipswich,	9 00		
F. A. Cady, Pittsfield, Medical attendance, per Res. '61,	154 50		
		2,640 40	
Burial of State Paupers.			
Town of Truro, per Res. '39,	$61 25		
Holliston,	5 00		
Ipswich,	5 00		
Somerville,	15 00		
Westfield,	7 50		
City of Lawrence,	97 50		
	$191 25		
Estimated Balance,	2,000 00		
		2,191 25	
Transportation of State Paupers.			
Cash paid for transporting beyond sea,	$901 37		
to other places,	4,833 69		
Board,	619 94		
Clothing,	60 47		
Postage and Telegrams,	22 81		
Cartage and Expressage,	43 61		
Assistance,	521 79		
Transfers,	1,229 67		
		8,233 35	
			105,601 60
Amount carried forward,			$348,912 12

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CHARITABLE—*Continued.*

DETAILS No. 139.			
CASES OF SETTLEMENT AND BASTARDY.			
[Acts 1863, Chap. 240; 1866, Chap. 88.]			
Amount brought forward,		. . .	$348,912 12
Clerk Hire,		$654 00	
Counsel Fees,		55 00	
Officers' Fees,		42 00	
Travelling Expenses,		40 49	
			791 49
DETAILS No. 140.			
BOARD OF STATE CHARITIES.			
[Acts 1863, Chap. 240; 1866, Chaps. 88, 298, 299 and 301.]			
H. B. Wheelwright, General Agent, Salary,		$3,000 00	
S. C. Wrightington, 1st Deputy,	$1,440 00		
George F. Howard, 1st Clerk,	720 00		
Merrit Nash, 2d Deputy,	1,200 00		
Alfred W. Baylies, 2d Clerk,	600 00		
Prescott Stevens, 3d Deputy,	800 00		
Stephen D. Howard, 3d Clerk,	247 22		
George J. Dunbar, 3d Clerk,	200 00		
William J. Stetson, 4th Deputy,	960 00		
Edward Dalton, 4th Clerk,	600 00		
Frederic Moro, 1st Boatman,	720 00		
Patrick Glynn, 2d Boatman,	612 00		
		8,099 22	
CONTINGENT EXPENSES.			
Rent, Taxes and Water,	$433 50		
Fuel,	73 00		
Stationery and Record Books,	181 52		
Cleaning Office and Repairs,	59 44		
Office Furniture,	19 15		
Printing,	123 25		
Boat Expenses,	21 52		
Postage, Telegrams, Railway Guides, Ice, and sundry small expenses,	123 30		
		1,034 68	
TRAVELLING EXPENSES.			
Merrit Nash, 2d Deputy,	$97 12		
Alfred W. Baylies, 2d Clerk,	75 76		
		172 88	
Amounts carried forward,		$12,306 78	$349,703 61

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CHARITABLE—*Continued.*

Amounts brought forward,		$12,306 78	$349,703 61
F. B. Sanborn, Secretary,		2,400 00	
CLERKS.			
H. C. Prentiss,	$1,440 00		
H. A. Purdie,	720 00		
Sarah E. Sanborn,	720 00		
Amelia D. Delano,	576 00		
Elvira W. Potter,	384 00		
A. L. Clapp,	576 00		
G. L. Jacobs,	75 00		
Other clerical assistance,	151 00		
		4,642 00	
CONTINGENT EXPENSES.			
Printing,	$421 47		
Postage, Stationery, Expressage, &c.,	523 70		
Travelling Fares,	17 30		
		962 47	
EXPENSES OF THE BOARD.			
Travelling,	$999 68		
Gordon M. Fisk, Visit'g Agent, Salary, $300 00; Travelling Expenses, 64 39	364 39		
Rent,	400 00		
Fuel,	76 75		
Furniture and Stoves,	240 25		
Printing and Advertising,	232 63		
Stationery and Record Books,	18 00		
Boat Expenses,	48 00		
		2,379 70	
			22,690 95

DETAILS No. 141.

CORONERS' INQUESTS.

[Gen. Stat., Chaps. 157 and 175; Acts 1866, Chap. 88.]

Jan. 9.—On body of Dennis Craig. T. J. Porter, Coroner, Expenses,	$38 84	
Jan. 17.—On body of John H. Jackson. E. R. Read, Coroner, Expenses,	45 25	
April 4.—On body of Patrick Hughes. Arthur Cook, Coroner, Expenses,	112 20	
Amounts carried forward,	$196 29	$372,394 56

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STATEMENT XVI. Charitable. DETAILS 142.

CHARITABLE—*Continued.*

Amounts brought forward, ...	$196 29	$372,394 56
May 22.—On body of unknown child and 2 others.		
David Thayer, Coroner, Expenses, . .	6 00	
June 2.—On body of unknown man.		
J. P. Jewett, Coroner, Expenses, . . .	52 84	
July 19.—On body of Wm. Dyke and 1 other.		
J. M. Rice, Coroner, Expenses, . . .	70 33	
August 7.—On body of unknown man.		
F. Adlington, Coroner, Expenses, . .	18 75	
August 10.—On body of Lock McQuarrie and 1 other.		
E. B. Moore, Coroner, Expenses, . . .	4 00	
Sept. 13.—On body of George Herrick.		
D. M. B. Thaxter, Coroner, Expenses, . .	29 76	
Nov. 15.—On body of unknown person.		
James Cox, Coroner, Expenses, . . .	26 10	
Dec. 26.—On body of unknown person.		
George K. Daniels, Coroner, Expenses, .	17 36	
		421 43

DETAILS No. 142.

INDIANS.

[Gen. Stat., Chap. 14; Acts 1866, Chaps. 88 and 299.]

DUDLEY INDIANS.			
Expenses incurred by E. Alton, Guardian :—			
For Provisions and Groceries, . .	$724 48		
Fuel and Clothing, ...	232 01		
Ploughing, &c., ...	17 31		
Washing, &c., ...	14 50		
Nursing, ...	33 88		
Salary of Guardian, ...	100 00		
		$1,122 18	
PUNKAPOG INDIANS.			
Sally Burr, Res. 1866, Chap. 60, . .	$52 00		
Sally and Jas. Burr, Res. 1866, Chap. 60,	52 00		
Charlotte E. Meyer, Res. 1866, Chap. 60,	100 00		
Rebecca Davis, Res. 1846, Chap. 13; 1866, Chap. 60, ...	100 00		
Isaac Williams, Res. 1845, Chap. 6; 1866, Chap. 60, ...	102 00		
Polly Crowd, Res. 1853, Chap. 15, .	50 00		
Charles Endicott, Guardian, Salary, .	40 00		
		496 00	
Amounts carried forward, ...		$1,618 18	$372,815 99

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CHARITABLE—*Continued.*

Amounts brought forward, ...		$1,618 18	$372,815 99
DEEP BOTTOM INDIANS.			
Jemima Easton, Res. 1866, Chap. 46, . . .		104 00	
HASSANAMISCO INDIANS.			
Repairing House of Samuel Cisco and others, Res. 1865, Chap. 31, ...		200 00	
GAY HEAD INDIANS.			
Expenses incurred by Charles Marston, Commissioner, in the establishment of Boundary Lines,		457 15	
CHRISTIANTOWN AND CHAPPEQUIDDIC INDIANS.			
B. C. Marchant, Guardian, Salary, .	$150 00		
Expenses, .	69 97		
		219 97	
MARSHPEE INDIANS.			
Paid Treasurer, for Support of Paupers, per Acts 1866, Chap. 88, . . .	$200 00		
Paid Treasurer, for construction of Road, Res. 1866, Chap. 22, . .	500 00		
		700 00	
TROY INDIANS.			
Exp's incurred by B. F. Winslow, Guardian:—			
For Provisions and Groceries, . .	$385 97		
Clothing, ...	99 53		
Medical and other attendance, .	105 40		
Drawing and Cutting Wood, . .	44 50		
Travelling Expenses, ...	27 25		
Incidentals, ...	8 61		
Salary of Guardian, ...	100 00		
CR.	$771 26		
By Cash received for Rent of Pasture, .	25 00		
		746 26	
			4,045 56
Amount carried forward, ...		. . .	$376,861 55

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CHARITABLE—*Continued.*

DETAILS No. 143.

PENSIONS.

[Acts 1866, Chap. 88.]

Amount brought forward,		$376,861 55
James Pomeroy, to July 15, Res. 1808, ch. 171,	$53 00	
Wm. H. H. Joy, Res. 1865, ch. 13,	96 00	
Peter Jowder, Res. 1825, ch. 96,	50 00	
Selectmen of Framingham, for support of John T. Stone, Res. 1815, ch. 152,	20 00	
Lyman Webster, Res. 1855, ch. 24,	40 00	
Increase N. Emerton, Res. 1866, ch. 52,	52 00	
James Daniels, Res. 1818, ch. 200,	100 00	
		411 00

DETAILS No. 144.

WASHINGTONIAN HOME.

[Res. 1866, Chap. 43; Acts 1866, Chap. 299.]

Amount paid Treasurer,	5,750 00

DETAILS No. 145.

MASSACHUSETTS CHARITABLE EYE AND EAR INFIRMARY.

[Res. 1866, Chap. 49; Acts 1866, Chap. 299.]

Amount paid Treasurer,	3,500 00
Amount carried forward,	$386,522 55

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CHARITABLE—*Concluded.*

DETAILS No. 146.		
HOME FOR FRIENDLESS WOMEN AND CHILDREN.		
[Res. 1866, Chap. 42; Acts 1866, Chap. 299.]		
Amount brought forward, ...		$386,522 55
Amount paid Treasurer, ...		2,000 00
DETAILS No. 147.		
NEW ENGLAND HOSPITAL FOR WOMEN AND CHILDREN.		
[Res. 1865, Chap. 46; Acts 1865, Chap. 282.]		
Amount paid Treasurer, ...		5,000 00
DETAILS No. 148.		
ALIEN ESTATES.		
[Gen. Stat., Chap. 95.]		
Amount refunded on account of the Estate of George Blanchard, ...	$585 79	
Richard Edmunds, ...	60 82	
		646 11
		$394,168 66
Amount paid Almshouse Sinking Fund from Receipts on account of Alien Passengers, ...		6,000 00
Total Disbursements for Public Charities, . . .		$400,168 66

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MILITARY.

ADJUTANT-GENERAL'S DEPARTMENT.

DETAILS No. 149.

ADJUTANT-GENERAL.

[Acts 1866, Chaps. 8, 298 and 301.]

William Schouler, Salary, to Dec. 17,	$2,405 91	
James A. Cunningham, Salary from Dec. 18,	94 09	
		$2,500 00

DETAILS No. 150.

CLERK.

[Acts 1866, Chaps. 8, 298 and 301.]

Nehemiah Brown,		2,000 00

DETAILS No. 151.

EXTRA CLERKS AND MESSENGERS.

[Acts 1866, Chaps. 8, 219, 298 and 301.]

W. E. Wilson,	$1,320 00	
E. H. Clapp,	1,320 00	
F. H. Russell,	1,320 00	
Leonard Brown,	1,320 00	
A. H. Allen,	1,320 00	
W. W. Bullock,	1,320 00	
W. A. Kezar,	1,320 00	
H. W. Godbold, to April 30,	366 66	
Frank Thomas,	1,320 00	
F. O'Doherty,	1,296 00	
H. A. Cushman,	1,296 00	
James H. Allen,	700 00	
Archibald Bogle,	600 00	
P. C. Conway,	1,080 00	
J. J. Munroe,	864 00	
Amounts carried forward,	$16,762 66	$4,500 00

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MILITARY—*Continued.*

Amounts brought forward, .	$16,762 66	$4,500 00	
G. F. Buckley, to January 31, . .	90 00		
D. W. Ladd, to January 31, . .	90 00		
J. J. Ryan, to January 31, . . .	72 00		
Extra clerical services, ...	660 10		
Lewis Gaul, Messenger, ...	800 00		
Frank Patch, Messenger to January 31,	48 00		
Thomas Linnott, Messenger, . .	33 00		
		18,555 76	

DETAILS No. 152.

INCIDENTALS.

[Acts 1866, Chaps. 73, 219 and 299.]

Postage and Expressage, ...	$1,110 00		
Paper, Blanks and Ruling, ...	574 68		
Pens, Holders, Pencils, Ink and Ink-stands, ...	127 58		
Letter-Files, Erasers and Mucilage, .	71 85		
Record and Blank Books, Maps, &c., .	116 40		
Binding, ...	123 25		
Envelopes, ...	200 64		
Rubber Bands, Twine, Wax, &c., .	48 20		
Printing Blanks, General Orders, &c.,	500 00		
Parchment, ...	31 25		
Other kinds of Stationery, ...	96 63		
Telegrams, ...	3 43		
		$3,003 41	
			$26,059 17

DETAILS No. 153.

QUARTERMASTER'S AND ORDNANCE DEPARTMENTS.

[Acts 1866, Chaps. 119, 219, 298, 299 and 301.]

J. A. Cunningham, Assistant-Quartermaster-General, ...	$924 73		
R. A. Pierce, Act'g Chief of Ordnance, to April 30, ...	666 66		
Benjamin Noyes, Clerk, ...	1,700 00		
C. C. Dunbar, Clerk, to June 30, .	900 00		
Sundry employés at Camb'dge Arsenal,	6,628 61		
		10,820 00	
Amounts carried forward, ...		$10,820 00	$26,059 17

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MILITARY—*Continued.*

Amounts brought forward,		$10,820 00	$26,059 17
CONTINGENT.			
Expressage and Fares to Arsenal,	$1,932 28		
1st, 2d and 3d Lt. Batteries, (Salutes,)	2,198 15		
Paints, Oil, Glass and Hardware,	662 20		
Labor and Material for Repairs,	657 00		
Repairing Tents, Flags, &c.,	417 47		
Printing Blanks, Stationery, &c.,	399 11		
Powder, Cartridge Bags and Tompions,	234 53		
Coal,	203 10		
Gas, Fixtures, Stove and Pipe,	243 93		
Use of Tents,	100 00		
Window Shades,	97 39		
Freight charges,	89 79		
Use of Horses,	80 00		
Advertising,	8 75		
Sundries,	92 83		
		7,416 53	
			18,236 53

DETAILS No. 154.

QUARTERMASTER'S SUPPLIES.

[Acts 1866, Chap. 299.]

300 Tents, Poles, Mallets and Pins,		$11,100 00	
For Inspection of—			
13,000 Rifle Muskets,	$4,463 84		
1,176 Spencer Carbines,	831 50		
1,868 Spencer Rifles,	825 71		
1,208 L. C. Sabres,	107 25		
300 L. A. Sabres,	33 75		
		5,762 05	
1,100 Army Blankets,		2,612 50	
Spades, Axes, Brushers and Combs,		1,583 70	
Paulins and Prolonges,		2,358 00	
Flags,		895 50	
Saddles, Cloths and Straps,		1,093 76	
Drums, Sticks, Bugles and Belts,		2,131 50	
Swords, Sashes, Frogs and Plates,		1,230 25	
Powder, Cartridges and Caps,		549 00	
Gimlets, Wires, Wrenches and Padlocks,		116 84	
Packing Expenses, Cordage, &c.,		146 39	
Advertising,		16 00	
Expressage and Boating,		234 05	
Material and Labor on Flag-Staff,		50 00	
Inspection of Tents,		100 00	
			29,979 54
Amount carried forward,			$74,275 24

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MILITARY—*Continued.*

DETAILS No. 155.			
SURGEON-GENERAL'S DEPARTMENT.			
[Acts 1866, Chaps. 8, 73, 219, 298, 299 and 301.]			
Amount brought forward, ...		. . .	$74,275 24
William J. Dale, Surgeon-General, Salary, . .		$2,500 00	
Anson P. Hooker, Asst.-Surgeon-Gen'l, to July 31,		875 00	
CLERKS.			
William C. Capelle, ...	$1,800 00		
W. D. Holden, ...	1,320 00		
William Cline, ...	660 00		
F. L. Cutting, from Oct. 22, . .	193 77		
Thomas Kerns, Jr., to August 3, . .	781 00		
D. O. Balcom, to June 30, . . .	660 00		
Thomas A. Ford, Messenger, to June 30,	300 00		
		5,714 77	
CONTINGENT EXPENSES.			
Postage and Telegrams, ...	$18 05		
Stationery of all kinds, ...	630 45		
Printing sundry Blanks, ...	86 00		
Isaac M. Brooks, clerical services, .	36 00		
David O. Walker, clerical services, .	17 75		
Advertising, ...	15 75		
		804 00	
			9,893 77
DETAILS No. 156.			
PAYMASTER'S DEPARTMENT.			
[Acts 1863, Chap. 254; 1866, Chaps. 88, 298, 299 and 301.]			
J. F. B. Marshall, Paymaster-General, to Dec. 15, ...	$2,395 84		
J. D. Braman, Assistant, to June 30, .	1,000 00		
W. H. Porter, Paymaster, from Dec. 16,	75 00		
		$3,470 84	
CLERKS.			
George G. Barnard, ...	$1,320 00		
William H. Porter, to Dec. 15, . .	1,265 00		
W. J. Fisher, to July 15, ...	715 00		
Fred. K. Porter, to March 31, . .	275 00		
Lucien B. Fifield, to March 31, . .	275 00		
H. G. Swain, Messenger, to July 31, .	672 00		
		4,522 00	
Amounts carried forward, ...		$7,992 84	$84,169 01

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STATEMENT XVI. Military. DETAILS 157, 158.

MILITARY—*Continued.*

Amounts brought forward,		$7,992 84	$84,169 01
CONTINGENT EXPENSES.			
Stationery of all kinds,	$151 75		
Postage, Expressage and Telegrams,	60 50		
Printing Blanks,	18 64		
Advertising,	34 53		
		265 42	
			8,258 26

DETAILS No. 157.

MILITARY ACCOUNTS.

[Acts 1866, Chaps. 73, 219 and 299.]

Printing General Orders, Blanks, Circulars and Advertising,	$3,191 98	
Expenses Copying Rolls at Washington,	729 00	
Expenses Annual Dinner,	1,250 00	
Carriage Hire,	233 30	
Pay Roll of Adjutants,	148 30	
P. S. Gilmore's Band,	796 00	
Boston Brigade Band,	358 00	
Company B, First Battalion Cavalry,	162 00	
Telegrams,	62 37	
Funeral Escort of Captain E. C. Rand,	36 00	
Militia Inspections,	33 75	
		7,000 70

DETAILS No. 158.

MILITIA BOUNTY.

[Acts 1866, Chaps. 73, 219 and 299.]

Acton,	$387 00	*Am't brought up,*	$33,446 00		
Ashburnham,	387 00	Concord,	101 50		
Beverly.	512 50	Cummington,	73 50		
Boston,	24,051 50	Dorchester,	417 50		
Cambridge,	280 50	Enfield,	507 00		
Charlestown,	3,850 50	Fall River,	439 50		
Chelmsford,	2,977 00	Fitchburg,	879 50		
Chelsea,	1,000 00	Gloucester,	695 00		
		Groton,	505 00		
Am't carried up,	$33,446 00	Halifax,	519 50		
Am'ts carried for'd,				$37,584 00	$99,427 97

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MILITARY—*Continued.*

Am'ts brought for'd,	$37,584 00	. . . . .	. . . .	$99,427 97
Hudson, . .	557 50	*Am't brought up,* .	$51,895 50	
Lawrence, . .	3,188 50	Roxbury, . .	3,632 50	
Lowell, . .	1,805 00	Salem, . .	1,383 00	
Lynn, . .	1,579 00	Scituate, . .	342 00	
Malden, . .	1,326 00	Somerville, .	511 50	
Marblehead, .	531 00	South Danvers, .	507 50	
Medford, . .	1,144 50	South Reading, .	527 00	
New Bedford, .	3,131 00	Taunton, . .	1,213 50	
Newburyport, .	1,049 00	Woburn, . .	567 00	
		Worcester, . .	1,223 50	
Am't carried up, .	$51,895 50			61,803 00

DETAILS No. 159.

ARMORY RENTS.

[Acts 1866, Chaps. 78 and 219.]

		Am't brought up, .	$16,477 99	
Acton, . .	$150 00	Lawrence, . .	863 00	
Beverly, . .	100 00	Lowell, . .	600 00	
Boston, . .	11,814 45	Lynn, . .	800 00	
Cambridge, . .	900 00	Malden, . .	300 00	
Charlestown, .	1,366 00	Marblehead, .	87 50	
Chelmsford, .	240 00	Medford, . .	350 00	
Chelsea, . .	500 00	New Bedford, .	725 00	
Concord, . .	150 00	Roxbury, . .	752 00	
Cummington, .	9 00	Salem, . .	750 00	
Dorchester, . .	250 00	Scituate, . .	69 44	
Enfield, . .	134 38	Somerville, .	150 00	
Fall River, . .	300 00	South Danvers, .	190 00	
Fitchburg, . .	266 67	South Reading, .	150 00	
Gloucester, . .	168 33	Taunton, . .	300 00	
Groton, . .	100 00	Woburn, . .	300 00	
Halifax, . .	29 16	Worcester, . .	500 00	
				23,364 93
Am't carried up, .	$16,477 99			

DETAILS No. 160.

EXPENSES ON ACCOUNT OF UNITED STATES.

[Res. 1866, Chap. 15; Acts 1866, Chap. 299.]

Patrick O'Connell, Surgeon 29th Regiment Mass. Vols., . .	65 00
Amount carried forward, ...	$184,660 90

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MILITARY—*Continued.*

DETAILS No. 161.

MASSACHUSETTS BOUNTY AND CLAIM AGENCY.

[Acts 1866, Chap. 73.]

Amount brought forward,			$184,660 90
AGENT.			
Gardiner Tufts, Salary,	$2,500 00		
Expenses,	175 40		
		$2,675 40	
ASSISTANT AND COLLECTOR.			
Edwin C. Cutter, Salary,	$1,200 00		
Expenses,	104 70		
		1,304 70	
CLERK.			
Jennie L. Thomas,		700 00	
CONTINGENT EXPENSES.			
Incidental Services,	$1,132 50		
Rent of Office,	900 00		
Advertising and Newspapers,	243 95		
Stationery, Printing, Books, &c.,	346 70		
Postage, Expressage and Telegrams,	282 08		
Coal, Wood, Gas and Ice,	130 78		
Repairs, and sundry other items,	82 33		
	$3,118 34		
CR.			
By amount received for Rent, &c.,	441 96		
		2,676 38	
			7,356 48

DETAILS No. 162.

COAST DEFENCES.

[Res. 1866, Chap. 65; Acts 1866, Chaps. 83 and 299.]

Ordnance purchased in England,	$19,465 16	
Removing Blakely Guns from Navy Yard to Arsenal, and other transportation,	1,485 24	
480 feet Stone, and labor,	427 37	
Other Materials, and labor,	824 03	
Iron, Lumber, &c.,	200 18	
Expenses purchasing Ordnance,	500 00	
		22,901 98
Amount carried forward,		$214,919 36

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MILITARY—*Continued.*

DETAILS No. 163.			
ENLISTMENT OF RECRUITS.			
[Acts 1863, Chap. 254.]			
Amount brought forward, ...		. .	$214,919 36
Brigadier-General R. A. Pierce, Camp Commandant, compensation for quarter ending December 31, 1865, ...		$125 00	
Transportation of rejected recruits, Old Colony and Newport Railway, ...		11 49	
			136 49
DETAILS No. 164.			
VOLUNTEER BOUNTY.			
[Acts 1863, Chaps. 91 and 254.]			
Amount paid Sundry Parties—			
J. F. B. Marshall, Paymaster-General,	$10,000 00		
Lewis R. Haskell, per Res. 1866, ch. 13,	325 00		
Daniel Chesley, per Res. 1866, ch. 71,	325 00		
Charles E. Tillson, children of, per Res. 1866, ch. 75, ...	325 00		
Frank G. Turner, per Res. 1866, ch. 95, ...	275 00		
Calvin McCrelis, per Res. 1866, ch. 95,	275 00		
Arthur Hamblet, per Res. 1866, ch. 95,	275 00		
James Donahue, per Res. 1866, ch 95,	275 00		
Gilbert A. Look, per Res. 1866, ch. 95,	275 00		
Total Bounties paid under Chap. 254.	———	$12,350 00	
B. F. Larrabee, Co. F, 3d Heavy Artillery, ...	$50 00		
O. P. Townsend, Co. H, 3d Cavalry, .	50 00		
Byron Porter, 9th Battery, . . .	50 00		
J. M. M. Marshall, 2d Heavy Artillery,	50 00		
William Hogan, 34th Infantry, . .	50 00		
Thomas Martin, Co. D, 6th V. R. C., .	50 00		
Co. E, 2d Cavalry, 14, ...	700 00		
" F, " " 65, ...	3,250 00		
" L, " " 17, ...	850 00		
" M, " " 36, ...	1,800 00		
Total Bounties, under Chap. 91, .	———	6,900 00	
			19,350 00
Amount carried forward, ...		. . .	$234,405 85

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MILITARY—*Continued.*

DETAILS No. 165.

MONTHLY BOUNTY.

[Acts 1863, Chap. 254.]

Amount brought forward,	$234,405 85
Amount advanced to J. F. B. Marshall, Paymaster-General, on account of Bounties to Volunteers in sundry organizations,	100,000 00

DETAILS No. 166.

AID TO NON-RESIDENT VOLUNTEERS.

[Acts 1866, Chaps. 172 and 299.]

Amount paid to Massachusetts Volunteers, and to widows and their children resident in the following States:—		
Maine,	$1,370 87	
New Hampshire,	2,832 01	
Vermont,	469 00	
Massachusetts,	424 60	
Rhode Island,	1,168 99	
Connecticut,	844 81	
New York,	954 67	
New Jersey,	869 20	
Pennsylvania,	74 80	
District of Columbia,	1,882 20	
North Carolina,	54 00	
Ohio,	74 80	
Indiana,	72 00	
Illinois,	108 80	
Tennessee,	72 00	
Missouri,	72 00	
Michigan,	156 20	
Iowa,	75 40	
Wisconsin,	72 00	
Nebraska,	72 00	
South Carolina,	87 80	
Maryland,	72 00	
		10,880 15
Amount carried forward,		$345,286 00

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MILITARY—*Continued.*

DETAILS No. 167.

AID TO FAMILIES OF VOLUNTEERS.

[Acts 1866, Chap. 73.]

Brought for'd, .	. . .	. . .	. . .	$345,286 00
BARNSTABLE Co.		Savoy, . .	$500 00	
Barnstable, .	$4,000 00	Sheffield, .	3,400 00	
Brewster, .	1,200 00	Stockbridge, .	2,000 00	
Chatham,. . .	1,300 00	Washington, .	600 00	
Dennis, . .	800 00	W. Stockbr'ge,	1,800 00	
Eastham,. .	300 00	Williamstown,	2,400 00	
Falmouth, .	950 00	Windsor, .	800 00	
Harwich,. .	4,300 00		$52,927 66	
Orleans, . .	1,000 00	BRISTOL Co.		
Provincetown,.	3,000 00	Acushnet, .	$600 00	
Sandwich, .	2,450 00	Attleborough,.	6,500 00	
Truro, . .	250 00	Berkley,. .	400 00	
Wellfleet, .	350 00	Dartmouth, .	1,700 00	
Yarmouth, .	1,100 00	Dighton,. .	1,100 00	
		Easton, . .	2,800 00	
	$21,000 00	Fairhaven, .	1,700 00	
BERKSHIRE Co.		Fall River, .	20,000 00	
		Freetown, .	2,200 00	
Adams, . .	$10,000 00	Mansfield, .	2,900 00	
Alford, . .	302 66	New Bedford,.	18,500 00	
Becket, . .	1,300 00	Norton, . .	1,000 00	
Cheshire, .	1,000 00	Raynham, .	3,000 00	
Clarksburg, .	400 00	Rehoboth, .	1,550 00	
Dalton, . .	850 00	Seekonk, .	500 00	
Egremont, .	800 00	Somerset, .	1,900 00	
Florida, . .	250 00	Swanzey, .	800 00	
Gt. Barrington,	3,200 00	Taunton, .	15,000 00	
Hancock, .	275 00	Westport, .	2,300 00	
Hinsdale, .	1,400 00		$34,450 00	
Lanesborough,	700 00			
Lee, . .	3,100 00	DUKES Co.		
Lenox, . .	2,200 00	Chilmark, .	$90 44	
Monterey, .	550 00	Edgartown, .	700 00	
Mt. Washing'n,	125 00	Gosnold,. .	94 00	
New Marlb'ro',	1,500 00	Tisbury,. .	650 00	
Otis, . .	1,000 00			
Peru, . .	225 00		$1,534 44	
Pittsfield, .	10,500 00	ESSEX Co.		
Richmond, .	300 00	Amesbury, .	$4,500 00	
Sandisfield, .	1,450 00	Andover, .	7,000 00	
Carried for'd, .	. . .	. . .	. . .	$345,286 00

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MILITARY—*Continued.*

Brought for'd, .	. . .	. . .	. . .	$345,286 00
Beverly, . .	$8,800 00	Leverett, .	$850 00	
Boxford, . .	1,150 00	Leyden, . .	200 00	
Branford, .	2,600 00	Monroe, . .	51 00	
Danvers, . .	7,500 00	Montague, .	850 00	
Essex, . .	2,350 00	New Salem, .	1,300 00	
Georgetown, .	3,850 00	Northfield, .	1,350 00	
Gloucester, .	11,309 00	Orange, . .	1,900 00	
Groveland, .	3,000 00	Rowe, . .	800 00	
Hamilton, .	1,050 00	Shelburne, .	1,600 00	
Haverhill, .	19,000 00	Shutesbury, .	800 00	
Ipswich, . .	5,500 00	Sunderland, .	500 00	
Lawrence, .	22,000 00	Warwick, .	1,000 00	
Lynn, . .	40,000 00	Wendell, .	650 00	
Lynnfield, .	1,200 00	Whately, .	500 00	
Manchester, .	2,200 00			
Marblehead, .	17,000 00		$27,920 49	
Methuen, .	2,900 00	HAMPDEN CO.		
Middleton, .	1,950 00	Agawam, .	$1,250 00	
Nahant, . .	48 00	Blandford, .	350 00	
Newbury, .	2,200 00	Brimfield, .	1,050 00	
Newburyport, .	16,000 00	Chester, . .	1,050 00	
No. Andover, .	2,000 00	Chicopee, .	8,500 00	
Rockport, .	4,200 00	Granville, .	600 00	
Rowley, . .	2,400 00	Holland, . .	60 28	
Salem, . .	34,000 00	Holyoke, .	3,500 00	
Salisbury, .	5,100 00	Longmeadow, .	593 46	
Saugus, . .	3,400 00	Ludlow, . .	1,900 00	
So. Danvers, .	7,800 00	Monson, . .	2,000 00	
Swampscott, .	1,100 00	Montgomery, .	600 00	
Topsfield, .	1,350 00	Palmer, . .	3,000 00	
Wenham, .	1,300 00	Russell, . .	750 00	
W. Newbury, .	4,000 00	Southwick, .	850 00	
		Springfield, .	27,500 00	
	$249,748 00	Tolland, . .	200 00	
FRANKLIN CO.		Wales, . .	750 00	
Ashfield, . .	$300 00	Westfield, .	7,400 00	
Bernardston, .	900 00	W. Springfield,	2,100 00	
Buckland, .	2,400 00	Wilbraham, .	1,700 00	
Charlemont, .	950 00			
Colrain, . .	2,200 00		$65,703 74	
Conway, . .	600 00	HAMPSHIRE CO.		
Deerfield, .	3,800 00			
Erving, . .	600 00	Amherst, .	$2,600 00	
Gill, . .	269 49	Belchertown, .	2,200 00	
Greenfield, .	2,600 00	Chesterfield, .	1,150 00	
Hawley, . .	400 00	Cummington, .	1,000 00	
Heath, . .	550 00	Easthampton, .	1,400 00	
Carried for'd, .	. . .	. . .	. . .	$345,286 00

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MILITARY—*Continued.*

Brought for'd, .	. . .	. . .	. . .	$345,286 00
Enfield, . .	$500 00	Malden, . .	$4,800 00	
Goshen, . .	155 45	Marlborough, .	8,700 00	
Granby, . .	700 00	Medford, .	6,400 00	
Greenwich, .	400 00	Melrose, . .	3,900 00	
Hadley, . .	1,700 00	Natick, . .	7,600 00	
Hatfield, . .	800 00	Newton, . .	8,000 00	
Huntington, .	1,550 00	No. Reading, .	3,000 00	
Middlefield, .	111 60	Pepperell, .	1,450 00	
Northampton, .	5,600 00	Reading, .	4,100 00	
Pelham, . .	600 00	Sherborn, .	800 00	
Plainfield, .	210 91	Shirley, . .	1,000 00	
Prescott, .	512 64	Somerville, .	8,000 00	
South Hadley, .	2,000 00	So. Reading, .	6,000 00	
Southampton, .	1,000 00	Stoneham, .	8,600 00	
Ware, . .	2,600 00	Stow, . .	1,900 00	
Westhampton, .	250 00	Sudbury, .	1,100 00	
Williamsburg, .	2,000 00	Tewksbury, .	900 00	
Worthington, .	650 00	Townsend, .	2,300 00	
		Tyngsborough,	500 00	
	$29,690 60	Waltham, .	5,000 00	
		Watertown, .	3,300 00	
MIDDLESEX Co.		Wayland, . .	1,100 00	
		W. Cambridge,	1,455 43	
Acton, . .	$1,150 00	Westford, .	2,150 00	
Ashby, . .	1,000 00	Weston, . .	250 00	
Ashland, . .	2,000 00	Wilmington, .	750 00	
Bedford, . .	500 00	Winchester, .	2,000 00	
Belmont, . .	400 00	Woburn, .	10,000 00	
Billerica, . .	2,200 00			
Boxborough, .	500 00		$258,302 03	
Brighton, .	3,700 00			
Burlington, .	450 00	NANTUCKET Co.		
Cambridge, .	37,000 00			
Carlisle, . .	900 00	Nantucket, .	$3,500 00	
Charlestown, .	25,000 00			
Chelmsford, .	3,700 00			
Concord, . .	1,146 60	NORFOLK Co.		
Dracut, . .	2,100 00	Bellingham, .	$1,250 00	
Dunstable, .	500 00	Braintree, .	6,200 00	
Framingham, .	4,800 00	Brookline, .	3,200 00	
Groton, . .	2,400 00	Canton, . .	2,200 00	
Holliston, .	4,200 00	Cohasset, .	3,000 00	
Hopkinton, .	5,000 00	Dedham, .	6,800 00	
Lexington, .	1,500 00	Dorchester, .	13,000 00	
Lincoln, . .	650 00	Dover, . .	250 00	
Littleton, .	450 00	Foxborough, .	1,900 00	
Lowell, . .	52,000 00	Franklin, .	2,300 00	
Carried for'd, .	. . .	. . .	. . .	$345,286 00

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MILITARY—*Continued.*

Brought for'd, .	. . .	. . .	. . .	$345,286 00
Medfield, . .	$900 00	No. Chelsea, .	$1,000 00	
Medway, . .	3,600 00	Winthrop, .	550 00	
Milton, . .	2,000 00			
Needham, .	2,000 00		$182,550 00	
Quincy, . .	8,200 00			
Randolph, .	9,400 00	WORCESTER Co.		
Roxbury, . .	36,000 00			
Sharon, . .	2,400 00	Ashburnham, .	$2,450 00	
Stoughton, .	7,300 00	Athol, . .	2,450 00	
Walpole, .	2,000 00	Auburn, . .	1,000 00	
Weymouth, .	16,000 00	Barre, . .	1,700 00	
West Roxbury,	4,900 00	Berlin, . .	2,600 00	
Wrentham, .	3,000 00	Blackstone, .	4,000 00	
		Bolton, . .	1,300 00	
	$137,800 00	Boylston, .	800 00	
		Brookfield, .	2,750 00	
PLYMOUTH Co.		Charlton, .	1,800 00	
Abington, .	$14,000 00	Clinton, . .	4,400 00	
Bridgewater, .	2,800 00	Dana, . .	750 00	
Carver, . .	800 00	Douglas, .	1,100 00	
Duxbury, .	2,500 00	Dudley, . .	1,650 00	
E. Bridgewater,	5,400 00	Fitchburg, .	9,500 00	
Halifax, . .	900 00	Gardner, .	2,400 00	
Hanover, .	2,700 00	Grafton, . .	5,500 00	
Hanson, . .	2,800 00	Hardwick, .	1,400 00	
Hingham, .	4,900 00	Harvard, .	950 00	
Hull, . .	175 00	Holden, . .	1,800 00	
Kingston, .	1,300 00	Hubbardston, .	1,100 00	
Lakeville, .	1,100 00	Lancaster, .	1,550 00	
Marion, . .	478 00	Leicester, .	1,800 00	
Marshfield, .	2,400 00	Leominster, .	3,900 00	
Mattapoisett, .	500 00	Lunenburg, .	1,550 00	
Middleborough,	4,400 00	Mendon, . .	2,300 00	
N. Bridgewater,	11,000 00	Milford, . .	18,000 00	
Pembroke, .	2,400 00	Millbury, .	4,000 00	
Plymouth, .	6,600 00	New Braintree,	300 00	
Plympton, .	950 00	Northborough,	1,400 00	
Rochester, .	450 00	Northbridge, .	2,600 00	
Scituate, . .	3,850 00	No. Brookfield,	3,000 00	
So. Scituate, .	2,750 00	Oakham, .	1,300 00	
Wareham, .	3,300 00	Oxford, . .	3,700 00	
W. Bridgewat'r,	1,500 00	Paxton, . .	294 08	
		Petersham, .	1,100 00	
	$79,953 00	Phillipston, .	900 00	
		Princeton, .	700 00	
SUFFOLK Co.		Royalston, .	950 00	
Boston, . . .	$164,000 00	Rutland, .	400 00	
Chelsea, . .	17,000 00			
Carried for'd, .	. . .	. . .	. . .	$345,286 00

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MILITARY—*Continued.*

Brought for'd, .	. . .	. . .	. . .	$345,286 00
Shrewsbury, .	$1,000 00	Warren, . .	$2,200 00	
Southborough, .	2,200 00	Webster, .	3,200 00	
Southbridge, .	3,550 00	Westborough, .	3,600 00	
Spencer, . .	4,200 00	W. Boylston, .	3,600 00	
Sterling, . .	1,700 00	W. Brookfield,	3,100 00	
Sturbridge, .	2,200 00	Westminster, .	700 00	
Sutton, . .	1,800 00	Winchendon, .	1,700 00	
Templeton, .	2,800 00	Worcester, .	37,500 00	
Upton, . .	2,300 00			
Uxbridge, .	2,500 00		$180,994 08	

RECAPITULATION OF COUNTIES.

County of Barnstable, ...	$21,000 00	
County of Berkshire, ...	52,927 66	
County of Bristol, ...	84,450 00	
County of Dukes, ...	1,534 44	
County of Essex, ...	249,748 00	
County of Franklin, ...	27,920 49	
County of Hampden, ...	65,703 74	
County of Hampshire, ...	29,690 60	
County of Middlesex, ...	258,302 03	
County of Nantucket, ...	3,500 00	
County of Norfolk, ...	137,800 00	
County of Plymouth, ...	79,953 00	
County of Suffolk, ...	182,550 09	
County of Worcester, ...	180,994 08	
	$1,376,074 04	
Estimated balance, ...	40,000 00	
		1,416,074 04

DETAILS No. 168.

MEDICAL SUPPLIES.

[Acts 1866, Chaps. 219 and 299.]

Medicine Cases, making and filling, ...	$727 35	
Repairing Knapsacks, ...	20 00	
Packing Boxes, ...	4 50	
Transportation, ...	4 60	
		756 45
Amount carried forward, ...	. .	$1,762,116 49

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MILITARY—*Continued.*

DETAILS No. 169.		
DISCHARGED SOLDIERS' HOME.		
[Res. 1866, Chap. 30; Acts 1866, Chap. 299.]		
Amount brought forward, ...		$1,762,116 49
Amount paid Treasurer, ...		18,000 00
DETAILS No. 170.		
RECRUITMENT FUND.		
[Res. 1866, Chap. 6; Acts 1866, Chap. 299.]		
Amount paid for Interest on account of Recruitment Fund, in the custody of the Treasurer—		
To H. K. Oliver, ...	$500 00	
J. F. B. Marshall, ...	9,300 00	
		9,800 00
DETAILS No. 171.		
EXPENSES ON ACCOUNT OF STATE AID.		
[Acts 1866, Chaps. 172 and 299.]		
Postage Stamps, ...	$239 83	
Advertising, ...	76 00	
Stationery, ...	152 18	
Printing Sundry Blanks, ...	713 84	
		1,181 85
DETAILS No. 172.		
INSTRUCTION, ORDERLY AND ROLL BOOKS.		
[Acts 1866, Chaps. 219 and 299.]		
25 Sets Cavalry Tactics, ...	$81 25	
25 " Field Artillery Tactics, ...	62 50	
		143 75
Amount carried forward, ...	. .	$1,791,241 59

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MILITARY—*Concluded.*

DETAILS No. 173.			
SOLDIERS' NATIONAL CEMETERY.			
[Res. 1865, Chap. 36; 1866, Chap. 97; Acts 1865, Chap. 282; 1866, Chap. 299.]			
Amount brought forward, ...		. .	$1,791,241 59
ANTIETAM.			
Amount paid Thomas A. Boullt, Treas.,	$2,000 00		
Henry Edwards, Comm'r,	4,105 30		
Expenses of Commissioner, . . .	42 50		
		$6,147 80	
GETTYSBURG.			
Henry Edwards, Commissioner, Expenses, . .		49 25	
			6,197 05
Total Military Expenses, ...		. .	$1,797,438 64

REFORMATORY AND CORRECTIONAL.

DETAILS No. 174.			
STATE POLICE.			
[Acts 1865, Chap. 249; 1866, Chaps. 88 and 299.]			
Constable of the Commonwealth,—			
Edward S. Jones, from January 24, .	$2,326 39		
William S. King, to January 23, . .	173 61		
Travelling Expenses, ...	55 05		
		$2,555 05	
CLERKS.			
Lebbeus Stetson, ...		606 00	
James F. Usher, ...		606 00	
John H. Ham, Messenger, ...		516 15	
DEPUTY CONSTABLES.			
Herman Askenasy—			
Compensation, ...		1,077 00	
Amount carried forward, ...		$5,360 20	

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amount brought forward,		$5,360 20
Charles W. Adams—		
Compensation,	$123 00	
Travelling Expenses,	45 20	
		168 20
J. W. Adams—		
Compensation,	$93 00	
Travelling Expenses,	7 80	
		100 80
Melvin Beal—		
Compensation,	$529 50	
Travelling Expenses,	67 57	
		597 07
Josiah D. Baxter—		
Compensation,	$483 00	
Travelling Expenses,	152 75	
		635 75
George W. Boynton—		
Compensation,	$1,077 00	
Travelling Expenses,	388 10	
		1,465 10
J. M. Blood—		
Compensation,	$522 00	
Travelling Expenses,	112 41	
		634 41
William C. Bowler—		
Compensation,	$105 00	
Travelling Expenses,	38 40	
		143 40
Harvey H. Billings—		
Compensation,	$66 00	
Travelling Expenses,	15 35	
		81 35
John F. Browne—		
Compensation,	$459 00	
Travelling Expenses,	80 61	
		539 61
John J. Brown—		
Compensation,	$612 00	
Travelling Expenses,	85 30	697 30
Edmund P. Barker—		
Compensation,	$999 00	
Travelling Expenses,	36 15	
		1,035 15
Ebenezer Bowman—		
Compensation,	$447 00	
Travelling Expenses,	81 85	
		528 85
Amount carried forward,		$11,987 19

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amount brought forward,		$11,987 19
Jonas F. Capelle—		
Compensation,	$168 00	
Travelling Expenses,	53 00	
		221 00
George T. Chase—		
Compensation,	$84 00	
Travelling Expenses,	57 80	
		141 80
Thomas W. Clarke—		
Compensation,	$432 00	
Travelling Expenses,	21 06	
		453 06
David B. Coleman—		
Compensation,	$1,063 00	
Travelling Expenses,	320 76	
		1,383 76
Samuel Chapin—		
Compensation,	$627 00	
Travelling Expenses,	313 65	
		940 65
Oliver Cottrell—		
Compensation,	$411 00	
Travelling Expenses,	254 50	
		665 50
Sylvester Chase—		
Compensation,	$489 00	
Travelling Expenses,	119 10	
		608 10
George J. Cooledge—		
Compensation,	$783 00	
Travelling Expenses,	26 84	
		809 84
Nathaniel H. Dill—		
Compensation,	$390 00	
Travelling Expenses,	160 75	
		550 75
Charles E. Dodge—		
Compensation,	$609 00	
Travelling Expenses,	16 10	
		625 10
James W. Dolliver—		
Compensation,	$1,080 00	
Travelling Expenses,	15 20	
		1,095 20
John F. Doherty—		
Compensation,	$528 00	
Travelling Expenses,	31 20	
		559 20
Amount carried forward,		$20,041 15

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STATEMENT XVI. Reformatory, &c. DETAILS 174.

REFORMATORY AND CORRECTIONAL—*Continued.*

Amount brought forward,		$20,041 15
J. Waldo Denny—		
Compensation,	$1,002 00	
Travelling Expenses,	374 40	
		1,376 40
Jason L. Dexter—		
Compensation,	$747 00	
Travelling Expenses,	262 80	
		1,009 80
Benjamin P. Eldridge—		
Compensation,	$600 00	
Travelling Expenses,	171 85	
		771 85
Miles Farwell—		
Compensation,	$1,077 00	
Travelling Expenses,	178 10	
		1,255 10
William H. Fletcher—		
Compensation,	$1,077 00	
Travelling Expenses,	333 35	
		1,410 35
Benjamin F. Goddard—		
Compensation,	$1,062 00	
Travelling Expenses,	192 50	
		1,254 50
A. W. Griswold—		
Compensation,	$642 00	
Travelling Expenses,	232 45	
		874 45
Clark D. Garey—		
Compensation,	$351 00	
Travelling Expenses,	69 67	
		420 67
B. Frank Gethings—		
Compensation,	$1,044 00	
Travelling Expenses,	244 71	
		1,288 71
John E. Gilman—		
Compensation,	$1,077 00	
Travelling Expenses,	55 14	
		1,132 14
Andrew J. Garey—		
Compensation,	$1,059 00	
Travelling Expenses,	450 08	
		1,509 08
Charles W. Hair—		
Compensation,	$1,075 00	
Travelling Expenses,	397 30	
		1,472 30
Amount carried forward,		$33,816 50

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amount brought forward,		$33,816 50
John B. Hollis—		
Compensation,	$918 00	
Travelling Expenses,	278 95	
		1,196 95
Eben T. Hayward—		
Compensation,	$93 00	
Travelling Expenses,	21 70	
		114 70
James S. Holden—		
Compensation,	$1,077 00	
Travelling Expenses,	122 45	
		1,199 45
John B. Ham—		
Compensation,	$300 00	
Travelling Expenses,	126 35	
		426 35
Richard C. Hale—		
Compensation,	$978 00	
Travelling Expenses,	327 45	
		1,305 45
Henry T. Johns—		
Compensation,	$420 00	
Travelling Expenses,	243 60	
		663 60
L. E. Jenkins—		
Compensation,	$609 00	
Travelling Expenses,	131 93	
		740 93
Daniel C. Jones—		
Compensation,	$909 00	
Travelling Expenses,	134 45	
		1,043 45
Augustus W. Keene—		
Compensation,	$585 00	
Travelling Expenses,	85 15	
		670 15
John W. Kimball—		
Compensation,	$851 00	
Travelling Expenses,	186 92	
		1,037 92
James W. Kirk—		
Compensation,	$900 00	
Travelling Expenses,	353 91	
		1,253 91
William E. Lewis—		
Compensation,	$453 00	
Travelling Expenses,	192 70	
		645 70
Amount carried forward,		$44,115 06

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amount brought forward,		$44,115 06
Timothy P. Lyman—		
Compensation,	$930 00	
Travelling Expenses,	425 10	
		1,355 10
Benjamin H. Linscott—		
Compensation,	$1,077 00	
Travelling Expenses,	66 90	
		1,143 90
H. D. Littlefield—		
Compensation,	$1,077 00	
Travelling Expenses,	487 69	
		1,564 69
George Munroe—		
Compensation,	$516 00	
Travelling Expenses,	44 45	
		560 45
William McKay—		
Compensation,	$1,065 00	
Travelling Expenses,	667 75	
		1,732 75
William McCarthy—		
Compensation,	$1,068 00	
Travelling Expenses,	16 55	
		1,084 55
Frederic A. Marsh—		
Compensation,	$1,077 00	
Travelling Expenses,	115 51	
		1,192 51
James G. Miller—		
Compensation,	$453 00	
Travelling Expenses,	136 29	
		589 29
Hugh B. Miller—		
Compensation,	$399 00	
Travelling Expenses,	201 06	
		600 06
Benjamin H. Matthews—		
Compensation,	$666 00	
Travelling Expenses,	314 15	
		980 15
George H. Morse—		
Compensation,	$903 00	
Travelling Expenses,	408 22	
		1,311 22
George N. Nichols—		
Compensation,	$12 00	
Travelling Expenses,	4 25	
		16 25
Amount carried forward,		$56,245 97

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amount brought forward,		$56,245 97
Andrew T. Nute—		
Compensation,	$1,083 00	
Travelling Expenses,	96 45	
		1,179 45
Isaac Pierce—		
Compensation,	$1,080 00	
Travelling Expenses,	27 30	
		1,107 30
Thomas Preston—		
Compensation,	$684 00	
Travelling Expenses,	59 67	
		743 67
Henry Proctor—		
Compensation,	$1,077 00	
Travelling Expenses,	72 64	
		1,149 64
Henry O. Read—		
Compensation,	$39 00	
Travelling Expenses,	10 95	
		49 95
Edward C. Russell—		
Compensation,	$507 00	
Travelling Expenses,	191 75	
		698 75
John T. Shaler—		
Compensation,	$428 00	
Travelling Expenses,	147 88	
		575 88
William M. Strachan—		
Compensation,	$1,075 00	
Travelling Expenses,	29 95	
		1,104 95
D. J. Starbuck—		
Compensation,	$207 00	
Travelling Expenses,	125 00	
		332 00
J. W. Summerhayes—		
Compensation,	$339 00	
Travelling Expenses,	11 25	
		350 25
Asa D. Smith—		
Compensation,	$972 00	
Travelling Expenses,	396 82	
		1,368 82
Francis M. Smith—		
Compensation,	$1,077 00	
Travelling Expenses,	419 03	
		1,496 03
Amount carried forward,		$66,402 67

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amount brought forward,		$66,402 67
A. H. Stevens, Jr.,—		
Compensation,	$1,077 00	
Travelling Expenses,	424 87	
		1,501 87
George P. Stone—		
Compensation,	$747 00	
Travelling Expenses,	7 03	
		754 03
John E. Tidd—		
Compensation,	$522 00	
Travelling Expenses,	189 83	
		711 83
William C. Thomas—		
Compensation,	$174 00	
Travelling Expenses,	38 63	
		212 63
Charles W. Thompson—		
Compensation,	$1,056 00	
Travelling Expenses,	109 45	
		1,165 45
Charles F. Taylor—		
Compensation,	$798 00	
Travelling Expenses,	71 81	
		869 81
Thomas E. Wortman—		
Compensation,	$366 00	
Travelling Expenses,	133 45	
		499 45
S. N. Whitney—		
Compensation,	$921 00	
Travelling Expenses,	428 57	
		1,349 57
James P. Wade—		
Compensation,	$1,077 00	
Travelling Expenses,	135 60	
		1,212 60
Alden B. Weston—		
Compensation,	$81 00	
Travelling Expenses,	33 22	
		114 22
Henry C. Wilcox—		
Compensation,	$312 00	
Travelling Expenses,	20 15	
		332 15
Amount carried forward,		$75,126 28

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amount brought forward,		$75,126 28	
INCIDENTAL AND CONTINGENT EXPENSES.			
Printing Blanks, Warrants, Circulars, &c.,	$2,961 02		
Postage, Stationery, &c.,	751 65		
Fitting and furnishing Office,	597 69		
Cases, Tables, Chairs, &c.,	511 87		
Rent of Office,	687 50		
H. Askenasy, clerical service,	303 00		
Cuffs, Clubs, Belts and Clasps,	276 25		
Advertising,	177 32		
Expenses attending arrest of George Gray,	100 00		
Proportion Taxes,	110 45		
1 Safe,	75 00		
Heating Rooms,	108 00		
Sundries,	153 11		
		6,812 86	
Total Expenses State Police,			$81,939 14

DETAILS No. 175.

STATE PRISON.

[Acts 1865, Chap. 308; 1866, Chaps. 88 and 299.]

Salaries of Warden and other Officers,		$35,099 52	
MISCELLANEOUS EXPENDITURES.			
Provisions,	$29,752 49		
Coal, Wood, Gas, Water and other Expenses,	20,344 73		
Clothing, Beds and Bedding,	9,195 38		
Repairs and Improvements,	1,908 44		
Transportation of Convicts from Jails,	223 75		
Convicts when discharged from Prison,	278 00		
		61,702 79	
Repairing and rebuilding Shop after Fire of Aug. 12, 1866, being extra expenditure, but paid from appropriation for the year,		5,208 51	
Additional allowance on Contract, per Res. 91,		3,600 00	
Total Expenses of the State Prison,			105,610 82
Amount carried forward,			$187,549 96

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REFORMATORY AND CORRECTIONAL—*Continued.*

DETAILS No. 176.

STATE REFORM SCHOOL FOR BOYS.

[Gen. Stat., Chap. 76; Acts 1866, Chaps. 88 and 299.]

Amount brought forward,			$187,549 96
SALARIES OF OFFICERS AND ASSISTANTS.			
Joseph A. Allen, Superintendent,	$1,400 00		
O. K. Hutchinson, Assistant-Superintendent,	700 00		
Matrons,	416 00		
Teachers,	2,250 00		
H. H. Rising, Physician,	100 00		
Geo. E. Morse, Overseer Chair Shop,	500 00		
W. H. Rice, Overseer Shoe Shop,	400 00		
James W. Clark, Carpenter,	500 00		
John T. Savery, Machinist,	500 00		
D. W. Beals, Baker,	350 00		
Sylvester Newton, Watchman,	300 00		
Mr. and Mrs. L. G. Shepard, Man-of-all-work and Laundress,	550 00		
Mrs. Laura Clark, Teacher in Chair Shop,	250 00		
Mrs. Emma Newton, Seamstress,	208 00		
Mr. and Mrs. C. A. Johnson, Gardener and Matron Garden Family,	700 00		
Miss L. M. Barton, care of Halls,	156 00		
Mrs. Ellen Savery, Nurse,	156 00		
Miss C. R. Kent, Tailoress,	208 00		
W. M. Gilbert, Yardman,	300 00		
George E. Allen, Assistant-Carpenter,	300 00		
Rufus King, Farmer,	400 00		
Mr. and Mrs. N. P. Brown, Master and Matron Peters House,	700 00		
Marcus N. Putnam, Ass't-Farmer,	350 00		
Other Employés,	3,152 07		
		$14,846 07	
George C. Davis, Treasurer,		200 00	
MISCELLANEOUS EXPENDITURES.			
Meat of all kinds,	$4,679 97		
Fish,	500 67		
Fruit and Vegetables,	448 00		
Flour,	7,583 62		
Indian and Rye Meal,	1,164 90		
Tea, Coffee and Chocolate,	591 10		
Sugar,	614 83		
Molasses,	1,208 77		
Amounts carried forward,	$16,791 86	$15,046 07	$187,549 96

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amounts brought forward,	$16,791 86	$15,046 07	$187,549 96
Butter and Cheese,	1,347 53		
Lard,	226 18		
Other Provisions and Groceries,	818 27		
Satinetts,	269 20		
Cottonade,	472 76		
Shirting,	576 58		
Hats, Caps and Clothing, ready made,	339 60		
Making and Trimming Jackets,	104 50		
Yarn,	135 00		
Shoes and Strings,	238 70		
Thread, Suspenders, &c.,	207 13		
Sundry Dry Goods,	354 00		
Leather,	566 95		
Shoe-Findings,	44 89		
Sheetings,	100 77		
Straw, Thread, and other Articles for Bedding,	208 79		
Coal and Wood,	5,958 35		
Oil, Matches, &c.,	654 66		
Medicines and Medical Supplies,	43 85		
Crockery, Tin, Glass, Iron and Wooden Ware,	560 61		
Table Linen, Carpeting, Mats and Furniture,	223 37		
Transportation of Freight,	302 72		
Travelling Expenses,	194 20		
School Books, Stationery and Newspapers,	545 00		
Labor and Material on ordinary repairs,	1,604 19		
Expenses of Trustees,	136 20		
Postage and Revenue Stamps,	73 01		
Grain for Farm Stock,	1,330 39		
Oxen, 4; Swine, 35; Cows, 10,	2,569 69		
Plaster, Ashes, Bone-dust, Refuse Hair, &c.,	387 20		
Board Farm Laborers,	882 78		
Gardening, Trees, Roots and Seeds,	747 19		
Farm Tools,	280 62		
Blacksmithing,	225 81		
Other Farm Expenses,	3,373 37		
Expenses in collecting Support of Boys from Cities and Towns,	15 09		
Returning Elopers, and Sending Boys to Friends,	238 68		
Conveyance of Teachers from Depot,	115 50		
Shoeing Horses, &c.,	54 58		
Covered Wagon,	175 00		
Other Incidental Expenses,	1,306 80		
		44,851 57	
Total Expenses Reform School for Boys,			59,897 64
Amount carried forward,			$247,447 60

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REFORMATORY AND CORRECTIONAL.—*Continued.*

DETAILS No. 177.

STATE REFORM SCHOOL, NAUTICAL BRANCH.

[Gen. Stat., Chap. 76; Acts 1866, Chap. 88.]

Amount brought forward,			$247,447 60
Richard Matthews, Superintendent,	$1,800 00		
M. L. Eldredge, Ass't Superintendent,	1,500 00		
Sidney Brooks, Teacher,	769 03		
Daniel Russell, 1st Officer,	478 22		
Asa Blaney, 1st Officer,	900 00		
Edward Baker, 1st Officer,	769 42		
Subordinate Officers,	4,824 56		
Ordinary Seamen,	1,548 88		
W. S. Tighlman, Steward,	385 00		
C. W. Reed, Treasurer,	200 00		
		$13,175 11	
MISCELLANEOUS EXPENDITURES			
Meats of all kinds,	$6,756 04		
Fish,	301 00		
Fruit and Vegetables,	675 76		
Flour,	779 58		
Grain and Meal,	45 61		
Tea, Coffee and Chocolate,	310 15		
Sugar and Molasses,	778 26		
Milk, Butter and Cheese,	575 20		
Salt and other Groceries,	760 50		
Other Provisions,	5,495 75		
Clothing,	5,485 00		
Fuel and Lights,	1,746 10		
Medicine and Medical Supplies,	206 00		
Furniture, Beds and Bedding,	2,526 48		
Ordinary Repairs,	1,798 31		
Expenses of Trustees,	156 25		
Other Expenses,	1,006 09		
Repairs on Ship Massachusetts,	2,945 02		
Fitting Ship George M. Barnard,	1,015 52		
Insurance,	925 25		
Stationery, Postage, &c.,	1,279 77		
Pilotage and Towage,	564 10		
Ship-chandlery,	2,237 42		
		38,369 16	
Total Expenses Nautical Branch,			51,544 27
Amount carried forward,			$298,991 87

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REFORMATORY AND CORRECTIONAL—*Continued.*

DETAILS No. 178.

INDUSTRIAL SCHOOL FOR GIRLS.

[Gen. Stat., Chap. 75; Acts 1866, Chap. 88.]

Amount brought forward,		. . .	$298,991 87
Marcus Ames, Superintendent,	$1,800 00		
Lucy A. Proctor, Assistant-Superintendent,	400 00		
A. E. Boynton, Farmer,	700 00		
Matrons and Assistants,	1,460 93		
Teachers,	988 88		
Housekeepers,	1,035 90		
Jacob Fisher, Steward,	100 00		
Other services,	1,628 04		
Frank B. Fay, Treasurer,	200 00		
		$8,313 70	
MISCELLANEOUS EXPENDITURES.			
Meats of all kinds,	$925 00		
Fish,	150 73		
Fruit and Vegetables,	40 00		
Flour,	2,730 25		
Grain and Meal,	213 42		
Tea, Coffee and Chocolate,	50 84		
Sugar and Molasses,	516 40		
Milk, Butter and Cheese,	152 50		
Salt and other Groceries,	504 47		
Other Provisions,	371 06		
Clothing,	2,191 87		
Fuel and Lights,	1,179 48		
Medicine and Medical Supplies,	62 44		
Furniture, Beds and Bedding,	1,450 52		
Transportation and Travel,	153 25		
Ordinary Repairs,	1,451 81		
Expenses of Trustees,	82 44		
Other Expenses,	1,211 94		
		13,438 42	
Total Expenses Industrial School for Girls,			21,752 12
Amount carried forward,		. . .	$320,743 99

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REFORMATORY AND CORRECTIONAL—*Continued.*

DETAILS No. 179.		
ARREST OF FUGITIVES.		
[Gen. Stat., Chap. 177; Acts 1866, Chaps. 88 and 299.]		
Amount brought forward, ...	. . .	$320,743 99
Warrant, January 19, 1866, for arrest of Frederic C. Brooks: Wm. K. Jones, Agent— Expenses, ...	$483 75	
Warrant, January 22, 1866, for arrest of Alexander Kinzing: Wm. P. Miller, Agent— Expenses, ...	61 28	
Warrant, February 9, 1866, for arrest of Alexander Kinzing: John P. Lynch, Agent— Expenses, ...	402 62	
Warrant, February 5, 1866, for arrest of Edmund Boynes: Nathan Hersey, Agent— Expenses, ...	215 29	
Warrant, May 23, 1866, for arrest of Albert C. Meady: Richard Skinner, Jr., Agent— Expenses, ...	104 75	
Warrant, July 14, 1866, for arrest of Stephen Johns and Peter Ploss: John Crosby, Jr., Agent— Expenses, ...	122 50	
Daniel Chapman, Deputy Sheriff— Expenses incurred in arrest of a fugitive from justice, ...	439 00	
Warrant, December 26, 1866, for arrest of Ira W. Mosley: Joseph G. Bannister, Agent— Expenses, ...	57 70	
		1,886 89
Amount carried forward, ...	. . .	$322,630 88

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REFORMATORY AND CORRECTIONAL—*Concluded.*

DETAILS No. 180.

AGENT FOR DISCHARGED CONVICTS.

[Acts 1861, Chap. 78; 1866, Chap. 88.]

Amount brought forward,		$322,630 88
Daniel Russell, Agent from January 21,	$751 11	
John M. Peck, Agent to January 20,	48 89	
Office Rent and Expenses,	270 99	
Tools for sundry parties,	227 32	
Fares and Assistance,	225 76	
Clothing,	115 60	
Board,	88 31	
Stoves, Fuel, &c.,	33 53	
Travel, Postage and Stationery,	27 55	
Papers for Convicts,	10 76	
		1,799 82

DETAILS No. 181.

ASYLUM FOR DISCHARGED FEMALE PRISONERS.

[Res. 1866, Chap. 31; Acts 1866, Chap. 299.]

Amount paid Treasurer,	2,500 00
Total Reformatory and Correctional Expenses,	$326,930 70

PUBLIC BUILDINGS.

DETAILS No. 182.

STATE ALMSHOUSE, TEWKSBURY.

[Res. 1866, Chap. 40; Acts 1865, Chap. 282; 1866, Chap. 299.]

For Insane Hospital—		
Heating and Furnishing,	$9,998 36	
Construction,	11,251 72	
Commissioners,	500 00	
		$21,750 08
Amount carried forward,		$21,750 08

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PUBLIC BUILDINGS—*Continued.*

DETAILS No. 183.

STATE ALMSHOUSE, MONSON.

[Acts 1866, Chap. 209.]

Amount brought forward,		$21,750 08
Lumber and Transportation of same,	$1,093 69	
Labor, (Carpenters and Painters,)	395 90	
Tin Roofing,	366 47	
Hardware,	57 73	
4,000 Brick,	48 00	
Nails,	22 13	
Stone,	16 08	
		2,000 00

DETAILS No. 184.

STATE ALMSHOUSE, BRIDGEWATER.

[Res. 1866, Chap. 72; Acts 1866, Chap. 299.]

Expenses Repairing Chimneys—		
Bricks,	$67 60	
Lime,	56 49	
Labor,	159 50	
		283 59

DETAILS No. 185.

NORTHAMPTON LUNATIC HOSPITAL.

[Res. 1866, Chap. 54; Acts 1866, Chap. 299.]

Lumber and Labor,	$341 04	
Tanks, &c.,	1,293 36	
Wire Cloth,	113 48	
Freight Charges,	59 31	
		1,807 19

DETAILS No. 186.

RAINSFORD ISLAND HOSPITAL.

[Res. 1866, Chap. 66; Acts 1866, Chap. 299.]

Building and Repairing Wharves,	4,728 00
Amount carried forward,	$30,568 86

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PUBLIC BUILDINGS—*Concluded.*

DETAILS No. 187.

STATE PRISON.

[Res. 1866, Chap. 70; Acts 1866, Chap. 299.]

Amount brought forward,			$30,568 86
Expenses erecting Stockade, enlarging Workshop and removing Stable,		$4,369 19	
Paints, Glass, Sashes, Oil, &c.,	$254 97		
Sand and Cement,	89 50		
Piles,	157 30		
Iron, Nuts, Washers, &c.,	46 18		
Labor,	82 85		
		630 75	
			4,999 94

DETAILS No. 188.

CAMBRIDGE ARSENAL.

[Res. 1866, Chap. 69; Acts 1866, Chap. 299.]

Materials and Labor,		$656 87	
Expenses building Fence,		978 00	
			1,634 87
Total Expenditures for Public Buildings,			$37,203 67

DETAILS No. 189.

COMMISSIONERS ON HARBORS AND FLATS.

[Res. 1862, Chap. 88; Acts 1866, Chap. 73.]

S. E. Sewall, Commissioner—			
Compensation, 39 days, at $5,	$195 00		
Expenses,	70 21		
		$265 21	
George B. Upton, Commissioner—			
Compensation, 8 days, at $5,		40 00	
M. D. Ross, Commissioner—			
Compensation, 9 days, at $5,		45 00	
A. Boschke, Civil Engineer—			
Compensation, 31 days, at $8,	$248 00		
Expenses,	2 00		
		250 00	
			$600 21

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DETAILS No. 190.

HARBOR COMMISSIONERS.

[Acts 1866, Chaps. 149 and 299.]

A. Boschke, Civil Engineer—			
Salary from July 11,	$1,178 65		
Expenses,	579 45		
		$1,758 10	
Henry Mitchell—			
Services 49 days, at $3,	$147 00		
Expenses and Rations,	242 10		
		389 10	
Services and Expenses of various other parties,		1,377 67	
			$3,524 87

DETAILS No. 191.

COMMISSIONERS ON RIVER OBSTRUCTIONS.

[Acts 1866, Chaps. 238 and 299.]

COMMISSIONERS.			
Theodore Lyman, Expenses,	$111 77		
Alfred R. Field, Expenses,	28 30		
		$140 07	
EXPENSES			
Of erecting Fishway at Lawrence,	$4,500 00		
Estimated Balance,	4,000 00		
		8,500 00	
			$8,640 07

DETAILS No. 192.

COMMISSIONER ON PRINTING.

[Res. 1866, Chap. 74; Acts 1866, Chap. 299.]

Paid William A. Crafts, for services,	$400 00

DETAILS No. 193.

COMMISSIONERS ON HOURS OF LABOR.

[Res. 1866, Chap. 92; Acts 1866, Chap. 301.]

Estimated Expenses,	$2,000 00

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DETAILS No. 194.

INSPECTOR OF GASMETERS.

[Acts 1861, Chap. 168; 1866, Chap. 73.]

Frederick E. Simpson, ...		$3,000 00

DETAILS No. 195.

GRATUITIES.

[Acts 1866, Chap. 83.]

Amount of Gratuity paid Levi Reed, . . .	$160 84	
paid Rhode Island on account of a Soldier, . . .	185 82	
		$346 66

DETAILS No. 196.

WEIGHTS AND MEASURES.

[Res. 1866, Chap. 79; Acts 1866, Chap. 299.]

Expenses incurred Comparing Weights, . .	$10 00	
Expressage, ...	7 50	
		$17 50

DETAILS No. 197.

CORPORATION TAX.

[Res. 1866, Chaps. 2, 11, 14, 55. 56 and 89; Acts 1865, Chap. 283; 1866, Chap. 299.]

Amount refunded Cities and Towns, . . .	$858,243 01	
Companies, ...	3,087 72	
		$861,330 73

DETAILS No. 198.

EXPERTS.

[Acts 1866, Chap. 299.]

Phonographic Report of case of E. W. Green, .	$15 00	
Printing, ...	92 10	
Joseph Sargent, Medical Examination, . .	100 00	
Henry J. Bigelow, Medical Examination, . .	100 00	
		$307 10

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DETAILS No. 199.

AGRICULTURAL COLLEGE SCRIP.

[Acts 1866, Chap. 88.]

Expenses of Sale, ...	$556 94

DETAILS No. 200.

UNIVERSAL EXPOSITION.

[Res. 1866, Chap. 285; Acts 1866, Chap. 299.]

Sundry Advertising, ...	$149 00

DETAILS No. 201.

MARTHA JOHONNOT ANNUITIES.

[Res. 1841, Chap. 65; 1843, Chap. 78; Acts 1866, Chap. 88.]

Julia Brace, ...	$200 00	
Mary J. Harris, ...	100 00	
Mrs. Stephen Jarvis, ...	100 00	
Rebecca Lee, ...	180 00	
C. W. Northey, ...	92 60	
George W. Prescott, ...	100 00	
Frances L. Prescott, ...	100 00	
Eliza S. Saltonstall, ...	100 00	
Caroline Saltonstall, ...	100 00	
Ann E. Saltonstall, ...	100 00	
Lucy S. Saltonstall, ...	100 00	
Mary Watson, ...	100 00	
		$1,372 60

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STATEMENT No. XVII.

DETAILS No. 202.

BACK BAY LANDS FUND.

[Acts 1856, Chap. 235; 1860, Chap. 200; 1862, Chap. 15.]

Notes and Mortgages,		$21,500 00
Eastern Railroad Scrip, due July, 1869, '70,		31,000 00
Troy and Greenfield Railroad Scrip, due April 1, 1890,		35,000 00
Consolidation Statutes Scrip, due January 1, 1870,		40,000 00
Back Bay Lands Scrip,		92,500 00
		$220,000 00
Estimated value of unsold (filled and unfilled) Land,		1,700,000 00
Total,		$1,920,000 00
Total Balance of the Fund, January 1, 1867,		$220,000 00
INCOME BACK BAY LANDS FUND.		
Receipts.		
Interest on Back Bay Lands Notes,		$14,582 25
Payments.		
Six Per Cent. Scrip of 1856,	$100,000 00	
Debt Extinguishment Fund,	47,170 15	
Investment,	500 00	
		$147,670 15

DETAILS No. 203.

COMMISSIONERS ON PUBLIC LANDS.

[Res. 1852, Chap. 79; 1857, Chap. 70; 1866, Chap. 73.]

Balance on hand, January 1, 1866,	$84,874 83	
Received from Sales of Back Bay Lands,	67,738 57	
		$152,613 40

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STATEMENT XVII. Back Bay Lands, &c. DETAILS 204.

COMMISSIONERS ON PUBLIC LANDS—*Concluded.*

EXPENSES FOR THE YEAR 1866.			
Commissioners.			
Franklin Haven, 158 days' services, at $5,		$790 00	
E. C. Purdy, 207 days' services, at $5,		1,035 00	
Artemas Lee, 67 days' services, at $5,	$335 00		
Travel'g and other exp.,	185 20		
		520 20	
		$2,345 20	
Commissioners' Clerk.			
W. B. O. Peabody,		1,440 00	
Commissioners' Incidentals.			
Stationery,		46 17	
			$3,831 37
Filling and Grading.			
Cash paid for Expenses in this service,			$116,000 00

DETAILS No. 204.

NOTES AND MORTGAGES FOR BACK BAY LANDS.

Balance on hand, January 1, 1867,	$363,953 93	
Received during the year,	102,295 65	
		$466,249 58
Received in payment of Notes and Mortgages,		167,166 87
Total Notes and Mortgages, Jan. 1, 1867,		$299,082 71
SCHEDULE OF NOTES AND MORTGAGES.		
James Eaton, 4 notes, due 1 and 2 years, from April 9, 1863,	$11,246 50	
6 notes, due 1, 2 and 3 years, from Sept. 11, 1866,	5,460 00	
		$16,706 50
N. C. Munson, 9 notes, due 1, 2 and 3 years, from Sept. 11, 1866,		12,852 00
William Chadbourn, 2 notes, due 3 years from Sept. 29, 1863,		3,641 60
G. O. Shattuck, 1 note, due 2 years from Jan. 3, 1864,		882 00
J. P. Putnam, 1 note, due 3 years from Jan. 3, 1863,		882 00
Amount carried forward,		$34,964 10

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NOTES AND MORTGAGES—*Continued.*

Amount brought forward, ...	. . . .	$34,964 10
F. Evans, 2 notes, due 1 and 2 years from Sept. 29, 1863, ...	$3,921 74	
6 notes, due 1, 2 and 3 years from Nov. 26, 1866, ...	20,097 45	
		24,019 19
E. S. Rand, 1 note, due 3 years from Jan. 3, 1863, ...	. . .	2,000 00
C. Francis, 6 notes, due 2 years from Feb. 10, 1863.	. . .	15,752 20
E. J. Browne, 2 notes, due 2 years from Feb. 10, 1863, ...	. . .	5,610 80
H. C. Stevens, 1 note, due April 9, 1865, . .	. . .	2,481 70
C. K. Kirby, 1 note, due April 9, 1864, . .	$2,672 60	
1 note, due April 9, 1865, . .	2,672 60	
		5,345 20
H. W. Williams, 1 note, due, Sept. 29, 1866, .	. . .	343 75
J. D. Dunbar, 1 note, due Sept. 29, 1866, . .	. . .	1,575 00
Charles W. Freeland, 12 notes, due 1, 2 and 3 years from Sept. 11, 1866, ...	. . .	14,112 00
Samuel H. Gookin, 6 notes, due 2 and 3 years from May 19, 1864, .	$10,080 00	
1 note, due 3 years from Sept. 29, 1863, . .	1,718 75	
		11,798 75
T. J. Lee, 3 notes, due 2 and 3 years from Sept. 29, 1863, ...	$4,668 75	
6 notes, due 2 and 3 years from May 19, 1864, ...	9,072 00	
		13,740 75
Christian Bors, 1 note, due 3 years from May 19, 1864, ...	. . .	1,820 81
Walter C. Cabot, 2 notes, due 3 years from May 19, 1864, ...	. . .	3,855 60
Thomas Richardson, 3 notes, due 1, 2 and 3 years from May 19, 1864, ...	. . .	4,536 00
Central Congregational Society, 1 note, due 3 years from May 19, 1864, ...	. . .	10,605 00
F. M. Weld, 4 notes, due 2 and 3 years from Oct. 16, 1865, ...	. . .	7,176 96
E. W. Cutler, 15 notes, due 1, 2 and 3 years from Oct. 16, 1865, ...	. . .	30,468 30
E. D. Jordan, 20 notes, due 2 and 3 years from Oct. 16, 1865, ...	. . .	42,638 40
Jarvis Williams, 2 notes, due 2 and 3 years from Oct. 16, 1865, ...	. . .	5,577 60
Dwight Foster, 6 notes, due 1, 2 and 3 years from Oct. 16, 1865, ...	. . .	10,886 40
Amount carried forward, ...	. . .	$249,308 51

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STATEMENT XVII. Loan Sinking Fund, &c. DETAILS 205.

NOTES AND MORTGAGES—*Concluded.*

Amount brought forward, ...	. . .	$249,308 51
David Nevins, Jr., 3 notes, due 1, 2 and 3 years from Nov. 26, 1866, ...	. . .	5,859 00
E. D. Jordan, 21 notes, due 1, 2 and 3 years from Nov. 26, 1867, ...	. . .	32,155 20
William Thomas, 12 notes, due 1, 2 and 3 years from Sept. 11, 1866, ...	. . .	11,760 00
		$299,082 71

DETAILS No. 205.

STATE ALMSHOUSE LOAN SINKING FUND.

[Acts 1852, Chap. 275; 1853, Chap. 352; 1854, Chap. 355.]

NAMES.	When Loaned.	When Payable.	Amount.
Mass. 5 per cent. Enlargement State House Scrip, 1854, .	Oct. 2, 1854,	Oct. 2, 1874,	$14,000 00
Mass. 5 per cent. Lunatic Hospital and State Prison Scrip,	July 1, 1854,	July 1, 1874,	8,000 00
Mass. 5 per cent. Bounty Fund Scrip, ...	. . .	May 1, 1894,	10,000 00
Mass. 6 per cent. War Scrip, .	. . .	. . .	52,000 00
Mass. Eastern Railroad Scrip,	. . .	1869–70,	14,000 00
City of Boston Scrip, . .	July 1, 1860,	Jan. 1, 1875,	10,000 00
Cash in State Treasury, . .	. . .	. . .	887 92
			$108,887 92

TRANSACTIONS OF THE FUND FOR THE YEAR 1866.		
Amounts received from Income, as follows:—		
Eastern Railroad Scrip, ($14,000,) . . .	$700 00	
Lunatic Hospital and State Prison Scrip, ($8,000,)	400 00	
State House Scrip, ($14,000,)	700 00	
City of Boston Scrip, ($10,000,) . . .	500 00	
Alien Passenger Commutation Tax, . .	6,000 00	
Bounty Fund Scrip, ($10,000,) . . .	250 00	
Bounty Fund Scrip, Discount on, . . .	395 83	
Premium on Specie, ...	246 25	
		$9,192 08

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DETAILS No. 206.

DEBT EXTINGUISHMENT FUND.

[Acts 1857, Chap. 197.]

Western Railroad Stock, (6,561 shares,) at par,	$656,100 00	
Add difference for market value, . . .	336,356 47	
Notes Back Bay Lands, undivided, . . .	76 21	
		$992,532 68
TRANSACTIONS OF THE FUND FOR 1866.		
Receipts.		
Received from sales of Western Railroad Rights,	$26,822 53	
Back Bay Lands Fund, . .	47,170 15	
		$73,992 68
Payments.		
Back Bay Lands Notes, ...	$76 21	
Cash on hand January 1, 1867, . . .	73,916 47	
		$73,992 68

DETAILS No. 207.

UNION LOAN SINKING FUND.

[Acts 1861, Chap. 209.]

Mass. Union Loan Bonds, 6 per cent.,* . .	. . . .	$782,500 00
Mass. Union Loan Bonds, 5 per cent.,* . .	. . . .	230,000 00
Mass. War Loan Bonds, 6 per cent., . .	. . . .	1,429,000 00
United States Registered Bonds, 6 per cent.,* .	. . . .	729,000 00
United States Registered Bonds, 5 per cent.,* .	. . . .	10,000 00
Cash uninvested, ...	. . . .	4,093 35
		$3,184,593 35
* Add difference for market value, . .	. . . .	115,400 00
		$3,299,793 35
TRANSACTIONS OF THE FUND FOR 1866.		
Receipts.		
From United States, ...	$621,435 53	
State Appropriations, 1866, . . .	116,000 00	
		$737,435 53
Cash on hand January 1, 1866, . . .	. . .	309,088 95
		$1,046,524 48
Loans Repaid.		
Mass. Treasurer's Note, ...	. . .	386,568 87
		$1,433,093 35
Investments.		
Mass. War Loan Bonds, 6 per cent., . .	$1,429,000 00	
Cash on hand January 1, 1867, . . .	4,093 35	
		$1,433,093 35

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DETAILS No. 208.

MASSACHUSETTS SCHOOL FUND.

COUNTY, CITY AND TOWN NOTES.

[Gen. Stat., Chap. 36.]

NAME.	Residence.	When Loaned.	When Payable.	Collateral Security.	Amount.	Total.
Town of Clinton,	Massachusetts,	Mar. 16, 1852,	Mar. 16, 1862,		$4,500 00	
Town of Hopkinton,	"	April 23, 1852,	April 23, 1862,		3,000 00	
Town of North Chelsea,	"	Mar. 31, 1863,	April 1, 1873,		6,000 00	
Town of Hopkinton,	"	Oct. 23, 1852,	Oct. 23, 1862,		3,000 00	
Town of Plymouth,	"	Dec. 15, 1856,	On demand,		5,000 00	
Town of Provincetown,	"	Jan. 7, 1854,	$500 in 12 yrs., & $500 ann'lly after till paid.		5,600 00	
Town of Needham,	"	April 8, 1854,	April 8, 1859,		5,000 00	
Town of N. Bridgewater,	"	Jan. 26, 1857,	Jan. 26, 1859,		2,000 00	
Town of Brookline,	"	April 15, 1857,	Oct. 15, 1867,		5,700 00	
Town of Brookline,	"	April 15, 1857,	Oct. 15, 1868,		5,700 00	
Town of Newton,	"	Mar. 10, 1863,	Mar. 10, 1875,		32,000 00	
Town of Plymouth,	"	Mar. 16, 1863,	Mar. 16, 1868,		5,000 00	
City of Roxbury,	"	Nov. 2, 1863,	Nov. 1, 1878,		20,000 00	
Town of Plymouth,	"	April 1, 1858,	April 1, 1860,		7,500 00	
Town of Malden,	"	Aug. 12, 1858,	Aug. 12, 1873,		12,500 00	
Town of Watertown,	"	Oct. 5, 1858,	Oct. 5, 1864,		6,500 00	
Town of Adams, bonds,	"	Jan. 1, 1859,	Jan. 1, 1889,		40,700 00	
Town of Williamstown, bds,	"	Jan. 1, 1859,	Jan. 1, 1889,		32,200 00	
Town of Orono, bonds,	Maine,	April 1, 1858,	April 1, 1873,		16,370 00	

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City of Portland, bonds, .	Maine, . .	April 1, 1851,	April 1, 1871,	. . . .	$124,000 00	
City of Boston, bonds, . .	Massachusetts,	Jan. 1, 1875,	Jan. 1, 1875,	. . . .	10,000 00	
						$352,270 00
STATE SCRIP AND RAILROAD STOCK.						
Mass. 5 per ct. Scrip, 1853, .	. . .	Oct. 1, 1853,	Oct. 1, 1873,	. . . .	$39,000 00	
Mass. 5 per ct. Scrip, 1854, .	. . .	July 1, 1854,	July 1, 1874,	. . . .	17,000 00	
Mass. 5 per ct. Scrip, 1854, .	. . .	Oct. 1, 1854,	Oct. 1, 1874,	. . . .	18,000 00	
State of Maine Scrip, 1853, .	. . .	Oct. 5, 1853,	Yearly, to 1873,	. . . .	150,000 00	
Mass. 5 per ct. Scrip, 1860, .	. . .	Jan. 1, 1860,	Jan. 1, 1870,	. . . .	40,000 00	
Mass. East. Railroad Scrip, .	. . .	. . .	1869–70,	. . . .	150,000 00	
T. & G. Railroad Scrip, .	. . .	April 1, 1860,	April 1, 1890,	. . . .	111,000 00	
T. & G. Railroad Scrip, .	. . .	April 1, 1863,	April 1, 1893,	. . . .	200,000 00	
Western Railroad Stock, .	. . .	. . .	. . .	4,725 shares, par value,*	472,500 00	
Western Railroad Stock, .	. . .	. . .	. . .	1,037 shares, cost,* .	83,500 00	
Back Bay Scrip, . .	. . .	May 1, 1862,	May 1, 1880,	. . . .	4,500 00	
Back Bay Scrip, . .	. . .	Nov. 1, 1862,	May 1, 1880,	. . . .	20,000 00	
Union Fund Loan, . .	. . .	July 1, 1862,	July 1, 1878,	. . . .	120,212 50	
Mass. War Scrip, . .	. . .	. . .	. . .	. . . .	100,000 00	
						1,475,712 50
* Add difference for market value, ...	. . .	. . .	. . .	. . . .	. . .	213,967 50
Amount carried forward,	. . .	. . .	. . .	. . . .	. . .	$2,041,950 00

MASSACHUSETTS SCHOOL FUND—*Continued.*

NOTES AND MORTGAGES.

NAME.	Residence.	When Loaned.	When Payable.	Collateral Security.	Amount.	Total.
Amount brought forward,	. . . .	. . . .	. . . .	. . . . .	. . .	$2,041,950 00
Hills and Brother, . .	Boston, . .	April 12, 1865,	April 12, 1875,	Brick and stone Stores, Nos. 68 and 70 Utica Street, Boston, .	$15,000 00	
Notes and Mortgages Back Bay Lands, Undivided, (see Notes and Mortgages Back Bay Lands,)	. . . .	. . . .	. . . .	. . . . .	158,467 83	173,467 83
						$2,215,417 83

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MASSACHUSETTS SCHOOL FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR THE YEAR 1866.			
From Moiety of Sales of Back Bay Lands in 1866, . .	$121,297 94		
Balance of Income account to June 1, 1866, . . .	753 53		
From Town Forfeitures, . .	696 80		
		$122,748 27	
Loans Repaid.			
Town of Clinton, Note, . .	$5,000 00		
State of Maine Scrip, 1853, .	25,000 00		
		30,000 00	
Cash on hand January 1, 1866,	. . .	43,251 73	
			$196,000 00
Investments.			
Western Railroad Stock, 960 shares, ...	. . .	$96,000 00	
Mass. 6 per cent. War Loan Scrip, ...	. . .	100,000 00	
			$196,000 00

NOTE.—The Massachusetts School Fund was established in 1834, when it was provided that one-half of all the moneys received for sales of land in Maine should be added to the amount received of the general government in 1831, and the income thereof annually apportioned among the towns of the Commonwealth for the support of common schools.

It was provided by the Act of 1846, Chap. 219, that all charges for educational purposes should be paid from the principal of this fund, which provision retarded its increase until 1853, when the sale of the remainder of the lands in Maine added to the fund about $323,000.

In conformity with the Act of 1854, Chap. 300, the Treasurer of the Commonwealth transferred to this fund 2,944 shares Western Railroad Stock, since increased by the purchase of additional shares; and, by the provisions of said Act, all charges for educational purposes are paid from one-half of the annual income of the fund, and the other half apportioned and distributed annually among the cities and towns for the support of common schools, in the manner heretofore provided for the distribution of the whole income.

Under the provisions of Chapter 154 of the Acts of 1859, this fund received from time to time an aggregate of $456,930.06 from the proceeds of sales of Back Bay Lands; but further receipts from this source ceased in 1865, in accordance with the provisions of Chapter 313 of the Acts of 1864.

Notwithstanding the large amounts annually paid from the Treasury on account of educational expenses, from one-half of the income of this fund, yet the principal is increasing by the addition of the yearly surplus from the income.

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STATEMENT XVII. School Fund. DETAILS 208.

INCOME MASSACHUSETTS SCHOOL FUND FOR 1865-6.

By balance from former account,	$48,633 42
interest on Town of Newton note ($32,000,)	800 00
City of Roxbury note ($20,000,)	550 00
Town of Clinton note ($9,500,)	693 50
Town of North Bridgewater note ($2,000,)	73 00
Back Bay Lands Scrip ($38,000,)	1,900 00
Back Bay Lands fund,	13,988 28
Town of Plymouth note ($5,000,)	398 75
Town of Provincetown note ($5,600,)	168 00
Town of Needham note ($5,000,)	182 50
Town of Brookline notes ($11,400,)	342 00
Town of Malden note ($12,500,)	343 75
Town of Watertown note ($6,500,)	237 25
City of Boston bonds ($10,000,)	250 00
Town of Adams bonds ($40,700,)	2,442 00
Town of Williamstown bonds ($32,200,)	1,932 00
Town of Orono bonds ($15,370,)	504 00
City of Portland bonds ($124,000,)	3,534 00
Massachusetts Scrip, 1853, ($39,000,)	975 00
Massachusetts Scrip, 1854, ($17,000,)	425 00
Massachusetts Scrip, 1854, ($18,000,)	450 00
Mass. Eastern Railroad Scrip ($150,000,)	3,750 00
Mass. T. & G. Railroad Scrip ($311,000,)	7,775 00
Mass. Consolidation Statutes Scrip ($40,000,)	1,000 00
Mass. Union Fund Scrip ($20,000,)	500 00
Town of Hopkinton note ($6,000,)	438 00
Hills and Brother note ($15,000,)	900 00
North Chelsea note ($6,000,)	150 00
State Scholarships,	700 00
Teachers' Institutes,	514 34
Interest or Cash uninvested,	1,471 55
dividend on Western Railroad Stock,	28,812 00
monthly balance of School Fund incomes,	1,730 06
premium on specie,	112 50
Total Income for one year to June 1, 1866,	$126,675 90
To Educational Expenses to June 1, 1866,	$62,584 42
Amount paid Cities and Towns, per Gen. Stat., Chap. 36,	62,641 15
Town Forfeitures,	696 80
Balance credited Fund,	753 53
	$126,675 90

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INCOME SCHOOL FUND FOR 1866-7.

By interest on Town of Hopkinton note ($3,000,)	$219 00
Town of North Chelsea note ($6,000,)	150 00
Town of North Bridgewater note ($2,000,)	223 00
City of Roxbury note ($20,000,)	550 00
Town of Plymouth notes ($12,500,)	532 50
Town of Provincetown note ($5,600,)	168 00
Town of Needham note ($5,000,)	150 00
Town of Brookline notes ($11,400,)	342 00
Town of Newton note ($32,000,)	800 00
Town of Malden note ($12,500,)	343 75
Town of Watertown note ($6,500,)	195 00
Town of Orono bonds ($15,370,)	504 00
City of Portland bonds ($124,000,)	3,534 00
City of Boston scrip ($10,000,)	250 00
Mass. 5 per cent. scrip, 1853, ($39,000,)	975 00
Mass. 5 per cent. scrip, 1854, ($17,000,)	425 00
Mass. 5 per cent. scrip, 1854, ($18,000,)	450 00
Mass. 5 per cent. scrip, 1860, ($40,000,)	1,000 00
State of Maine Scrip, 1853, ($150,000,)	3,750 00
Mass. Eastern Railroad scrip ($150,000,)	3,750 00
T. and G. Railroad scrip ($311,000,)	7,775 00
Union Fund Loan scrip,	500 00
Back Bay Lands scrip ($38,000,)	950 00
Hills & Brother note ($15,000,)	450 00
Town of Clinton note ($4,500,)	135 00
By dividend on 3,765 shares Western Railroad stock,	24,010 00
premium on specie, &c.,	133 75
sale of Western Railroad rights,	14 00
	$57,279 00
To Educational Expenses, June 1 to Dec. 31,*	26,007 33
Balance of Income undrawn Jan. 1, 1867,†	$31,271 67

* These amounts are apparently larger as rendered in Statements X. and XII. of this Report, the difference accruing from transfers in the settlement of these accounts in the Treasury Department, which transfers are there treated as receipts and payments for the purposes of such settlement.

† This sum, together with the amount to be received up to June 1, 1867, will be equally divided, according to the provisions of the General Statutes, chapter 36, and one-half will be apportioned and paid to the several cities and towns of the Commonwealth on the 10th of July.

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STATEMENT XVII. School Fund. DETAILS 208.

APPORTIONMENT OF THE MOIETY OF THE INCOME OF THE MASSACHUSETTS SCHOOL FUND FOR THE YEAR 1866.

[Gen. Stat., Chap. 36.]

BARNSTABLE COUNTY.

Barnstable,	$224 85	Orleans,	$119 10	
Brewster,	120 75	Provincetown,	180 75	
Chatham,	168 90	Sandwich,	212 85	
Dennis,	190 80	Truro,	118 65	
Eastham,	96 30	Wellfleet,	156 00	
Falmouth,	139 65	Yarmouth,	153 30	
Harwich,	199 20			$2,079 90

BERKSHIRE COUNTY.

Adams,	$309 60	New Ashford,	–	
Alford,	84 45	New Marlboro',	$130 95	
Becket,	110 70	Otis,	102 90	
Cheshire,	130 80	Peru,	93 30	
Clarksburg,	93 00	Pittsfield,	312 66	
Dalton,	113 40	Richmond,	105 00	
Egremont,	103 65	Sandisfield,	132 45	
Florida,	97 50	Savoy,	103 50	
Gt. Barrington,	199 50	Sheffield,	153 60	
Hancock,	109 35	Stockbridge,	148 80	
Hinsdale,	127 35	Tyringham,	98 10	
Lanesborough,	115 95	Washington,	106 65	
Lee,	217 05	W. Stockbridge,	128 55	
Lenox,	117 90	Williamstown,	159 45	
Monterey,	97 80	Windsor,	100 65	
Mt. Washington,	84 15			3,988 71

BRISTOL COUNTY.

Acushnet,	$118 65	New Bedford,	$652 80	
Attleborough,	277 80	Norton,	127 65	
Berkley,	101 25	Raynham,	124 35	
Dartmouth,	188 75	Rehoboth,	130 50	
Dighton,	124 50	Seekonk,	96 90	
Easton,	174 00	Somerset,	137 85	
Fairhaven,	147 45	Swanzey,	108 90	
Fall River,	699 60	Taunton,	562 50	
Freetown,	125 25	Westport,	171 15	
Mansfield,	139 95			4,204 80
Carried forward,	. . .	. . . . .	. . .	$10,273 41

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APPORTIONMENT INCOME SCHOOL FUND—*Continued.*

DUKES COUNTY.

Brought forward,	. . .	. . . .	. . .	$10,273 41
Chilmark,	$89 10	Gosnold,	$77 85	
Edgartown,	131 25	Tisbury,	127 50	
				425 70

ESSEX COUNTY.

Amesbury,	$197 85	Marblehead,	$292 80	
Andover,	230 85	Methuen,	147 75	
Beverly,	244 80	Middleton,	106 20	
Boxford,	103 95	Nahant,	85 65	
Bradford,	123 45	Newbury,	116 70	
Danvers,	246 90	Newburyport,	524 10	
Essex,	126 30	No. Andover,	149 70	
Georgetown,	136 50	Rockport,	175 05	
Gloucester,	427 35	Rowley,	115 50	
Groveland,	122 25	Salem,	663 15	
Hamilton,	100 50	Salisbury,	187 65	
Haverhill,	376 20	Saugus,	139 35	
Ipswich,	178 05	So. Danvers,	297 45	
Lawrence,	616 95	Swampscott,	118 65	
Lynn,	730 35	Topsfield,	109 05	
Lynnfield,	94 65	Wenham,	106 35	
Manchester,	131 55	W. Newbury,	144 15	
				7,667 70

FRANKLIN COUNTY.

Ashfield,	$105 30	Leyden,	$93 75	
Bernardston,	101 70	Monroe,	80 40	
Buckland,	135 75	Montague,	130 80	
Charlemont,	112 35	New Salem,	108 75	
Colrain,	131 10	Northfield,	118 53	
Conway,	123 60	Orange,	127 50	
Deerfield,	181 20	Rowe,	97 20	
Erving,	95 55	Shelburne,	122 10	
Gill,	96 15	Shutesbury,	103 20	
Greenfield,	169 95	Sunderland,	102 30	
Hawley,	87 75	Warwick,	100 95	
Heath,	95 55	Wendell,	94 50	
Leverett,	103 05	Whately,	107 70	
				2,926 68
Carried forward,	. . .	. . . .	. . .	$21,293 49

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STATEMENT XVII. School Fund. DETAILS 208.

APPORTIONMENT INCOME SCHOOL FUND—*Continued.*

HAMPDEN COUNTY.

Brought forward,	. . .	. . . .	. . .	$21,293 49
Agawam,	$129 60	Montgomery,	$87 90	
Blandford,	103 65	Palmer,	171 90	
Brimfield,	108 90	Russell,	97 50	
Chester,	119 10	Southwick,	112 95	
Chicopee,	270 30	Springfield,	631 95	
Granville,	122 70	Tolland,	94 05	
Holland,	87 30	Wales,	90 75	
Holyoke,	241 95	Westfield,	235 65	
Longmeadow,	115 95	W. Springfield	137 55	
Ludlow,	116 25	Wilbraham,	141 60	
Monson,	158 55			3,376 05

HAMPSHIRE COUNTY.

Amherst,	$170 25	Middlefield,	$98 70	
Belchertown,	160 20	Northampton,	324 75	
Chesterfield,	101 55	Pelham,	96 75	
Cummington,	108 30	Plainfield,	90 60	
Easthampton,	156 30	Prescott,	82 35	
Enfield,	103 35	South Hadley,	140 85	
Goshen,	87 30	Southampton,	114 90	
Granby,	102 00	Ware,	177 75	
Greenwich,	91 95	Westhampton,	97 05	
Hadley,	138 45	Williamsburg,	145 35	
Hatfield,	118 35	Worthington,	104 70	
Huntington,	110 70			2,922 45

MIDDLESEX COUNTY.

Acton,	$132 90	Concord,	$136 95	
Ashby,	99 75	Dracut,	116 85	
Ashland,	126 90	Dunstable,	88 50	
Bedford,	98 70	Framingham,	210 00	
Belmont,	112 50	Groton,	173 55	
Billerica,	124 50	Holliston,	175 65	
Boxborough,	91 05	Hopkinton,	235 15	
Brighton,	187 65	Hudson,	–	
Burlington,	90 60	Lexington,	137 70	
Cambridge,	1,124 85	Lincoln,	96 75	
Carlisle,	94 35	Littleton,	106 35	
Charlestown,	817 65	Lowell,	843 75	
Chelmsford,	148 65	Malden,	275 00	
Carried forward,	. . .	. . . .	$5,846 25	$27,591 99

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APPORTIONMENT INCOME SCHOOL FUND—*Continued.*

MIDDLESEX COUNTY—*Concluded.*

Brought forward,	$5,846 25	. . . .	. . .	$27,591 99
Marlborough,	318 45	Sudbury,	$112 50	
Medford,	249 15	Tewksbury,	114 60	
Melrose,	166 65	Townsend,	131 85	
Natick,	245 25	Tyngsborough,	90 30	
Newton,	871 70	Waltham,	279 75	
No. Reading,	108 30	Watertown,	181 20	
Pepperell,	125 10	Wayland,	110 85	
Reading,	151 50	W. Cambridge	156 75	
Sherborn,	106 50	Westford,	117 75	
Shirley,	111 45	Weston,	110 40	
Somerville,	365 70	Wilmington,	103 50	
So. Reading,	179 55	Winchester,	147 15	
Stoneham,	160 95	Woburn,	300 60	
Stow,	120 00			10,573 70

NANTUCKET COUNTY.

Nantucket,				187 95

NORFOLK COUNTY.

Bellingham,	$117 80	Milton,	$151 05	
Braintree,	199 95	Needham,	154 80	
Brookline,	218 40	Quincy,	307 50	
Canton,	199 20	Randolph,	–	
Cohasset,	132 00	Roxbury,	991 35	
Dedham,	300 90	Sharon,	117 60	
Dorchester,	425 40	Stoughton,	245 55	
Dover,	95 40	Walpole,	135 15	
Foxborough,	155 10	West Roxbury,	261 45	
Franklin,	142 80	Weymouth,	341 85	
Medfield,	96 45	Wrentham,	169 35	
Medway,	172 05			5,130 60

PLYMOUTH COUNTY.

Abington,	$390 45	Hanson,	$115 20	
Bridgewater,	193 05	Hingham,	177 45	
Carver,	103 65	Hull,	82 95	
Duxbury,	149 70	Kingston,	119 10	
E. Bridgewater,	177 30	Lakeville,	103 05	
Halifax,	94 80	Marion,	103 95	
Hanover,	122 40	Marshfield,	131 55	
Carried forward,	. . .	. . . . .	$2,064 60	$43,484 24

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STATEMENT XVII. School Fund. DETAILS 208.

APPORTIONMENT INCOME SCHOOL FUND—*Concluded.*

PLYMOUTH COUNTY—*Concluded.*				
Brought forward,	$2,064 60	. . . .	. . .	$43,484 24
Mattapoisett,	118 35	Rochester,	$106 65	
Middleborough,	220 95	Scituate,	137 10	
N. Bridgewater,	303 75	South Scituate,	124 05	
Pembroke,	121 50	Wareham,	158 49	
Plymouth,	260 55	W. Bridgewater,	137 55	
Plympton,	102 90			3,856 44
SUFFOLK COUNTY.				
Boston,	$5,310 30	North Chelsea,	$90 18	
Chelsea,	564 60	Winthrop,	94 65	
				6,059 73
WORCESTER COUNTY.				
Ashburnham,	$143 10	Northborough,	$115 65	
Athol,	163 80	Northbridge,	164 85	
Auburn,	106 65	No. Brookfield,	205 05	
Barre,	149 70	Oakham,	105 60	
Berlin,	106 05	Oxford,	–	
Blackstone,	246 30	Paxton,	94 05	
Bolton,	123 75	Petersham,	118 20	
Boylston,	97 95	Phillipston,	97 95	
Brookfield,	119 34	Princeton,	111 60	
Charlton,	131 10	Royalston,	122 25	
Clinton,	209 55	Rutland,	110 40	
Dana,	100 50	Shrewsbury,	122 25	
Douglas,	138 45	Southborough,	126 90	
Dudley,	140 55	Southbridge,	214 50	
Fitchburg,	325 50	Spencer,	167 25	
Gardner,	151 65	Sterling,	125 55	
Grafton,	201 00	Sturbridge,	137 55	
Hardwick,	119 85	Sutton,	149 40	
Harvard,	115 95	Templeton,	142 50	
Holden,	132 45	Upton,	128 25	
Hubbardston,	124 95	Uxbridge,	171 90	
Lancaster,	115 50	Warren,	138 30	
Leicester,	156 45	Webster,	161 55	
Leominster,	166 35	Westborough,	161 40	
Lunenburg,	101 40	W. Boylston,	152 10	
Mendon,	118 35	W. Brookfield,	130 05	
Milford,	414 30	Westminster,	125 55	
Millbury,	187 25	Winchendon,	162 60	
New Braintree,	97 35	Worcester,	972 45	
				9,240 74
				$62,641 15

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EDUCATIONAL EXPENSES PAYABLE FROM INCOME OF MASSACHUSETTS SCHOOL FUND.

[Acts 1866, Chap. 74.]

Secretary of the Board of Education, Salary,[1]	$2,900 00
Members' Travelling Expenses,[2]	27 06
Agent of Board of Education,[3]	2,800 00
American Institute of Instruction,[4]	500 00
Massachusetts Teachers' Association,[5]	800 00
Teachers' Institute,[6]	2,800 00
Teachers' County Associations,[7]	100 00
Support of Normal Schools,[8]	26,000 00
Aid to Attendants in Normal Schools,[9]	4,000 00
Support of State Scholarships,[10]	3,600 00
Indian Schools,[11]	733 00
Normal School Buildings,[12]	2,357 84
Printing, Postage and Stationery,[13]	10,574 14
Total,	$57,192 04

Items of Expenditure as far as rendered to this office, and payable from appropriations for Educational Expenses:—

Joseph White, Secretary of the Board of Education, Salary,	$2,900 00
BOARD OF EDUCATION, MEMBERS' TRAVELLING EXPENSES.	
George B. Emerson,	$27 06
AGENT OF THE BOARD OF EDUCATION.	
B. G. Northrop, Salary,	$2,800 00
AMERICAN INSTITUTE OF INSTRUCTION.	
Amount of Appropriation,	$500 00
MASSACHUSETTS TEACHERS' ASSOCIATION.	
Expenses,	$800 00

[1] Acts 1864, Chap. 99.
[2] Gen. Stat., Chap. 34.
[3] Acts 1866, Chap. 74.
[4] Acts 1866, Chap. 74.
[5] Res. 1866, Chap. 74.
[6] Gen. Stat., Chap. 35.
[7] Acts 1864, Chap. 53.
[8] Acts 1866, Chap. 74.
[9] Gen. Stat., Chap. 36.
[10] Acts 1866, Chap. 299.
[11] Gen. Stat., Chap. 36; and sundry Resolves.
[12] Acts 1866, Chap. 74.
[13] Gen. Stat., Chap. 34.

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STATEMENT XVII. Educational Expenses. DETAILS 208.

EXPENSES—*Continued.*

TEACHERS' INSTITUTES.		
Payments made by Joseph White, Secretary of the Board of Education, for the support of Teachers' Institutes in the year 1866:—		
For the Institute held at Andover, April 16—		
To Lowell Mason,	$60 00	
William Russell,	60 00	
George A. Watson,	50 00	
William H. Niles,	50 00	
E. H. Barlow,	40 00	
J. C. Sharpe,	25 00	
A. P. Stone,	20 00	
E. B. Webb,	20 00	
A. J. Phipps,	10 00	
L. B. Monroe,	30 00	
Incidentals,	1 85	
		$366 85
At Pepperell, April 23—		
To Lowell Mason,	$60 00	
William Russell,	60 00	
George A. Walton,	50 00	
William H. Niles,	50 00	
E. H. Barlow,	50 00	
L. B. Monroe,	30 00	
J. C. Sharpe,	25 00	
S. W. Hanks,	20 00	
Use of Hall,	7 00	
Incidentals,	30	
		352 30
At Orange, Oct. 15—		
To Lowell Mason,	$60 00	
William Russell,	60 00	
George A. Walton,	55 00	
William H. Niles,	55 00	
J. C. Sharpe,	30 00	
H. K. Oliver,	20 00	
J. W. Dickinson,	15 00	
M. S. Brown,	15 00	
A. J. Phipps,	15 00	
J. F. Moors,	15 00	
		340 00
At Clinton, Oct. 22—		
To Lowell Mason,	$60 00	
William Russell,	60 00	
George A. Walton,	55 00	
William H. Niles,	55 00	
Amounts carried forward,	$230 00	$1,059 15

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EXPENSES—*Continued.*

Amounts brought forward,	$230 00	$1,059 15
To William L. Gage,	30 00	
J. C. Sharpe,	30 00	
J. W. Dickinson,	20 00	
E. B. Webb,	20 00	
A. J. Phipps,	15 00	
M. F. Brown,	15 00	
Incidentals,	3 25	
		363 25
At New Marlborough, Nov. 5—		
To Lowell Mason,	$60 00	
William Russell,	60 00	
George A. Walton,	55 00	
William H. Niles,	55 00	
J. C. Sharpe,	30 00	
J. W. Dickinson,	20 00	
J. Jay Dana,	15 00	
Incidentals,	15	
		295 15
At Stoughton, Nov. 12—		
To Lowell Mason,	$60 00	
William Russell,	60 00	
George A. Walton,	55 00	
William H. Niles,	55 00	
J. C. Sharpe,	30 00	
A. G. Boyden,	15 00	
H. K. Oliver,	15 00	
M. S. Brown,	15 00	
William P. Atkinson,	15 00	
Use of Hall,	25 00	
Incidentals,	1 65	
		346 65
At Fall River, Nov. 19—		
To Lowell Mason,	$60 00	
William Russell,	60 00	
George A. Walton,	55 00	
William H. Niles,	55 00	
J. C. Sharpe,	30 00	
M. S. Brown,	20 00	
H. K. Oliver,	15 00	
A. G. Boyden, (self and assistant,)	30 00	
J. F. Clarke,	15 00	
Incidentals,	2 45	
		342 45
Amount carried forward,	. . .	$2,406 65

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STATEMENT XVII. Educational Expenses. DETAILS 208.

EXPENSES—*Continued.*

Amount brought forward,		. . .	$2,406 65
Advertising—			
To Boston Journal,		$26 87	
Boston Traveller,		23 01	
Springfield Republican,		4 30	
Congregationalist,		2 69	
Worcester Spy,		2 50	
Adams Transcript,		2 50	
Berkshire Courier,		2 50	
Berkshire County Eagle,		2 50	
Pittsfield Sun,		2 50	
Fall River News,		2 25	
Lee Valley Gleaner,		2 25	
Fitchburg Sentinel,		3 50	
Fitchburg Reveille,		2 00	
Clinton Courant,		1 50	
Worcester Palladium,		1 25	
Greenfield Gazette and Courier,		1 25	
Advertiser,		1 13	
Lowell Journal,		1 00	
			85 50
			$2,492 15
Amount returned,		. .	307 85
			$2,800 00
TEACHERS' COUNTY ASSOCIATIONS.			
Cash paid Associations in the Counties of Dukes, Middlesex, Norfolk and Plymouth,		. .	$100 00
SUPPORT OF NORMAL SCHOOLS.			
Bridgewater Normal School—			
Albert G. Boyden, Principal,	$2,200 00		
Solon F. Whitney, Assistant,	375 00		
George A. Martin, Assistant,	917 98		
Elisha H. Barlow, Assistant,	449 17		
Eliza B. Woodward, Assistant,	700 00		
Emeline F. Fisher, Assistant,	409 19		
Charlotte A. Comstock, Assistant,	370 50		
Ellen G. Brown, Assistant,	294 22		
		$5,716 06	
O. B. Brown, Music Teacher,		150 00	
Care of School, Furnaces, &c.,	$140 50		
Fuel,	340 38		
Stationery, Books and Maps,	124 69		
Printing and Advertising,	117 41		
Amounts carried forward,	$722 98	$5,866 06	

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EXPENSES—*Continued.*

Amounts brought forward,	$722 98	$5,866 06	
Postage and Express,	17 06		
Brooms, Dusters, &c.,	4 25		
Furniture,	10 00		
Repairs,	27 02		
Sundries,	12 75		
		794 06	
			$6,660 12
Framingham Normal School—			
George N. Bigelow, Principal,	$1,148 18		
Nancy J. Bigelow, Assistant,	405 95		
Annie E. Johnson, Assistant,	1,350 00		
Ellen Hyde, Assistant,	600 00		
Frances A. Rich, Assistant,	600 00		
Ada B. Sturtevant, Assistant,	178 75		
E. Gertrude French, Assistant,	333 33		
Fannie Whitcomb, Assistant,	333 33		
Charlotte C. Stearns, Assistant,	183 33		
E. J. Hasbrouck, Assistant,	183 33		
Abbie F. Worcester,	183 33		
A. C. Davis, Assistant,	83 33		
Miss Chaplin, Teacher of Drawing,	233 00		
		$5,815 86	
O. B. Brown, Music Teacher,		100 00	
Care of School, Furnaces, &c.,	$250 00		
Fuel,	362 47		
Insurance,	90 00		
Stationery, Books and Maps,	85 16		
Printing and Advertising,	30 39		
Skeleton,	47 50		
Work on Grounds,	37 60		
Sundries,	22 50		
		925 62	
			6,841 48
Salem Normal School—			
D. P. Hagar, Principal,	$2,500 00		
Ellen M. Dodge, Assistant,	600 00		
Mary E. Webb, Assistant,	550 00		
Caroline J. Cole, Assistant,	500 00		
Miss Godden, Assistant,	265 00		
Mary N. Plumer, Assistant,	500 00		
Miss E. A. Chandler, Assistant,	500 00		
Miss Nash, Assistant,	265 00		
Miss I. C. Tenney, Assistant,	500 00		
		$6,180 00	
O. B. Brown, Music Teacher,		125 00	
Amounts carried forward,		$6,305 00	$13,501 60

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STATEMENT XVI. Educational Expenses. DETAILS 208.

EXPENSES—*Continued.*

Amounts brought forward,		$6,305 00	$13,501 60
Care of House, Furnaces, &c.,	$230 00		
Fuel,	368 50		
Use of Water,	50 00		
Repairs,	71 60		
Stationery, Books, &c.,	54 30		
Brooms, Dusters, &c.,	11 62		
Insurance,	35 00		
Carpet,	216 07		
Sundries,	34 00		
		1,071 09	
			7,376 09
Westfield Normal School—			
J. W. Dickinson, Principal,	$2,250 00		
J. C. Greenough, Assistant,	1,350 00		
J. G. Scott, Assistant,	1,000 00		
Miss M. Mitchell, Assistant,	650 00		
Miss A. V. Badger, Assistant,	550 00		
Mrs. J. W. Dickinson, Assistant,	400 00		
School of Observation, Teacher,	250 00		
		$6,450 00	
J. G. Scott, Music Teacher,		150 00	
Care of House, Furnaces, &c.,	$197 38		
Fuel,	268 75		
Stationery, Books, &c.,	31 95		
Printing and Advertising,	16 50		
Repairs,	19 91		
Slating Boards,	145 50		
Sundries,	376 91		
		1,056 90	
			7,656 90
GENERAL EXPENSES.			
Lectures,		$25 00	
Advertising,		48 00	
Printing,		31 07	
			104 07
Total Expenses rendered,			$28,638 66
Received from State Treasurer,			$26,000 00

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EXPENSES—*Concluded.*

AID TO ATTENDANTS IN NORMAL SCHOOLS.		
In Bridgewater Normal School,	$1,000 00	
Framingham Normal School,	1,000 00	
Salem Normal School,	1,000 00	
Westfield Normal School,	1,000 00	
		$4,000 00
SUPPORT OF STATE SCHOLARSHIPS.		
Harvard College, 14 scholars,	$1,400 00	
Amherst College, 8 scholars,	800 00	
Williams College, 4 scholars,	400 00	
Tufts College, 4 scholars,	400 00	
	$3,000 00	
Amount unexpended,	600 00	
		$3,600 00
INDIAN SCHOOLS.		
Schools at "Marshpee,"	$340 00	
"Herring Pond,"	20 00	
"Gay Head,"	209 00	
"Chappequiddic" and "Christiantown,"	164 00	
		$733 00
NORMAL SCHOOL BUILDINGS.		
Westfield, for Fence,	$2,000 00	
Bridgewater, for Chemical Apparatus and Cases,	357 84	
		$2,357 84
POSTAGE, STATIONERY, &c.		
8,000 copies Annual Report—		
Composition, $568 24		
Alterations, 131 00		
Presswork, 554 95		
Paper, 5,194 88		
Binding, 3,045 10		
	$9,494 17	
Postage,	38 00	
Printing Blanks, School Register, &c.,	936 22	
Stationery,	61 25	
Packing Boxes and Expressage,	44 50	
		$10,574 14

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DETAILS No. 209.

TODD NORMAL SCHOOL FUND.

[Acts 1850, Chap. 63.]

NAME.	Residence.	When Loaned.	When Payable.	Amount.
Town of Winthrop,	Massachusetts,	June 27, 1857,	June 27, 1862,	$1,100 00
Massachusetts Treasurer's Note,	"			6,000 00
Town of Plymouth,	"	March 18, 1863,	March 18, 1868,	5,000 00
				$12,100 00

INCOME OF THE FUND.

[Gen. Stat., Chap. 36; Acts 1866, Chap. 52.]

By Cash on hand, January, 1866,	$845 15
interest on Town of Plymouth note,	250 00
interest on Town of Winthrop note,	73 15
	$1,168 30
To amount paid Treasurer of Board of Education,	845 15
Balance of Income, January 1, 1867,	$323 15

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DETAILS No. 210.

SCHOOL FUND FOR INDIANS.

[Acts 1837, Chap. 85.]

NAME.	Residence.	When Loaned.	When Payable.	Amount.
Town of Winthrop, ...	Massachusetts, . .	June 27, 1856,	June 27, 1863,	$2,500 00

INCOME OF THE FUND FOR 1866.

[Gen. Stat., Chap. 36; Acts 1866, Chap. 52.]

By amount received of Town of Winthrop, interest on note, ...	$166 25	
Cash on hand January 1, 1866, ...	16 25	
		$182 50
To Treasurer of Marshpee, for support of Indian Schools, ...	$60 00	
Guardian of "Christiantown and Chappequiddic" tribe, for same, ...	36 00	
Guardian of "Gay Head" tribe, for same, ...	36 00	
Treasurer of "Herring Pond" Indians, for same, ...	18 00	
		150 00
Balance of Income January 1, 1867, ...		$32 50

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DETAILS No. 211.

ROGERS BOOK FUND FOR STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Acts 1857, Chap. 215.]

Cash in the Treasury,	$1,000 00
INCOME OF BOOK FUND. [Gen. Stat., Chap. 36; Acts 1866, Chap. 52.]	
By balance of Income, January 1, 1866,	$60 00
To amount paid Treasurer of Board of Education,	$60 00

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DETAILS No. 212.

CHARLES RIVER AND WARREN BRIDGES FUND.

[Acts 1864, '66, Chaps. 257 and 52.]

NAME.	Residence.	When Loaned.	When Payable.	Amount.
Town of North Chelsea,	Massachusetts,	March 12, 1864,	March 12, 1874,	$4,000 00
Town of North Chelsea,	"	Jan. 1, 1858,	Jan. 1, 1868,	3,000 00
Town of Malden,	"	Aug. 10, 1858,	Aug. 10, 1873,	17,500 00
Massachusetts Eastern Railroad scrip,	"	. . . . .	1869–70,	5,000 00
Massachusetts 5 per cent. scrip for State House enlargement, 1854,	"	April 1, 1854,	April 1, 1874,	40,000 00
Massachusetts 6 per cent. scrip, 1861,	. . . . .	. . . . .	. . . . .	5,000 00
Portland City scrip,	Maine,	Feb. 1, 1851,	Feb. 1, 1871,	15,000 00
				$89,500 00
Less amount overdrawn for expenses,	. . . . .	. . . . .	. . . . .	280 91
				$89,219 09

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STATEMENT XVII. Fund for Bridges. DETAILS 213.

CHARLES RIVER AND WARREN BRIDGES FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR 1866.*		
By interest on Mass. State House scrip ($40,000,)	$2,000 00	
Town of N. Chelsea note ($3,000,)	400 00	
City of Portland scrip ($15,000,) .	855 00	
Town of Malden notes ($22,500,) .	962 50	
Mass. 6 per cent. scrip ($5,000,) .	300 00	
Mass. East. Railroad scrip ($5,000)	250 00	
By Premium on Specie, ...	972 00	
rent of Buildings, &c., received of J. Wright, Agent, ...	751 15	
rent of Buildings, &c., received of Moses Whitehouse, Agent, ...	252 06	
		$6,742 71
To Expenses incurred in 1866:—		
On account of Charles River Bridge.		
Moses Whitehouse, Draw-Tender, Salary, . .	$1,200 00	
Repairs, ...	7,953 00	
Horse-Keeping, . . .	187 68	
Gas, Oil, Fluid and Fuel, .	761 52	
Incidental Expenses, . .	625 77	
		$10,727 97
On account of Warren Bridge.		
John Wright, Draw-Tender, Salary, ...	$1,100 00	
Repairs, ...	5,027 55	
Horse-Keeping, ...	171 68	
Gas, Oil, Fluid and Fuel, . .	665 37	
Incidental Expenses, ...	174 63	
		7,139 23
		$17,867 20

DETAILS No. 213.

ESSEX BRIDGE FUND.

[Acts 1859-66, Chaps. 122 and 52.]

Cash on hand on account of Fund, Jan. 1, 1866, .	. .	$5.578 19
Amount received for Tolls—		
For last quarter of 1865, ...	. .	1,131 52
1st quarter of 1866, ...	$826 37	
2d quarter of 1866, ...	1,365 28	
3d quarter of 1866, ...	1,560 38	
		3,752 03
Interest on Coast Defence Scrip, ...	. .	125 00
Discount on Coast Defence Scrip, ...	. .	234 03
		$10,820 77

* See Acts 1864, Chap. 257.

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ESSEX BRIDGE FUND—*Concluded.*

EXPENSES OF ESSEX BRIDGE FOR 1866.		
James Kimball, Agent, Salary,	$100 00	
Compensation to Toll-Gatherers,	600 00	
Repairs and Gas Pipe,	2,630 74	
Lights,	295 78	
Incidentals,	22 50	
		$3,649 02
TRANSACTIONS OF THE FUND FOR 1866.		
Amount received as above,		$10,820 77
Investments.		
Mass. Coast Defence Scrip,	$5,000 00	
Payments.		
Cash paid for Expenses of Bridge,	4,565 85	
	$9,565 85	
Cash in the Treasury,	1,254 92	
		$10,820 77

DETAILS No. 214.

TEMPORARY LOANS.

[Res. 1864, Chap. 95.]

Amount outstanding January 1, 1866, Repaid,	$30,000 00

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DETAILS No. 215.

WESTERN RAILROAD LOAN SINKING FUND.

NOTES AND MORTGAGES.

[Acts 1838–39, Chaps. 9 and 50.]

NAME.	Residence.	When Loaned.	When Payable.	Security.	Amount.	
Thos. J. Lobdell, .	Boston, .	Aug. 1, 1845,	Aug. 1, 1849,	House and Lot No. 8 Medford Court, ...	$2,100 00	
Thos. J. Lobdell, .	Boston, .	Aug. 1, 1845,	Aug. 1, 1849,	House and Lot No. 10 Medford Court, ...	2,100 00	
Thos. J. Lobdell, .	Boston, .	Aug. 1, 1845,	Aug. 1, 1849,	House and Lot No. 12 Medford Court, ...	2,100 00	
J. E. Marshall, . .	Adams, .	Nov. 1, 1845,	Nov. 1, 1846,	Land, Water-Power and Factory at North Adams, . . .	6,000 00	
O. Arnold and Bros., .	Adams, .	Nov. 1, 1845,	Nov. 1, 1847,	Land, Water-Power, Factory and Houses at North Adams, . .	2,500 00	
Abner Phelps, . .	Boston, .	May 1, 1856,	May 1, 1861,	House on Warren St., Boston, .	4,000 00	
Josiah Quincy, . .	Boston, .	May 1, 1856,	May 1, 1861,	Stores on Clinton St., Boston, .	20,000 00	
Am't carried forward, .	. . .	. . . .	. . . .	. . . . .		$38,800 00

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WESTERN RAILROAD LOAN SINKING FUND—*Continued.*

Amount brought forward, ...	. . . .	$38,800 00
RAILROAD BONDS.		
Hartford and New Haven Railroad Bonds, .	$50,000 00	
Eastern Railroad Bonds, ...	100,000 00	
		150,000 00
RAILROAD STOCKS AT COST.		
Pittsfield and North Adams, 205 shares, . .	$20,045 50	
Boston and Worcester, 490 shares, ...	54,511 98	
Boston and Lowell, 46 shares, ...	27,361 25	
Boston and Providence, 145 shares, . . .	14,437 00	
Boston and Maine, 79 shares, ...	8,941 25	
Boston and Fitchburg, 43 shares, ...	4,925 75	
		130,222 73
OTHER SECURITIES.		
Massachusetts Sterling 5 per cent. bonds, . .	$577,440 00	
Town of Haverhill bonds, 5 per cent., . .	19,400 00	
Town of South Reading note, 5 per cent., .	10,000 00	
Troy and Greenfield Railroad Sterling Scrip, 5 per cent., ...	14,400 00	
Town of Groton note, 5 per cent., ...	8,000 00	
Town of Quincy note, 5 per cent., ...	10,000 00	
Massachusetts Consolidation Statutes scrip, 5 per cent., ...	70,000 00	
City of Springfield note, 5½ per cent., . .	2,500 00	
Troy and Greenfield Railroad Scrip, 5 per cent., ...	110,000 00	
City of Roxbury bonds, 5 per cent., ...	2,000 00	
United States loan, 5 per cent., ...	300,000 00	
United States loan, 6 per cent., ...	419,800 00	
City of Lawrence bonds, ...	15,000 00	
United States 7 3/10 Treasury Notes, ...	722,500 00	
Massachusetts Bounty Loan bonds, ...	75,000 00	
Massachusetts Scrip, 6 per cent., ...	8,000 00	
City of Boston bonds, ...	1,000 00	
		2,365,040 00
		$2,684,062 73
COMMISSIONERS OF THE FUND.		
Balance in hand of Commissioners Jan. 1, 1867,	. . .	524 92
Total amount of the Fund, ...	. . . .	$2,684,587 65

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STATEMENT XVII. Loan Sinking Fund. DETAILS 215.

WESTERN RAILROAD LOAN SINKING FUND—*Continued.*

TRANSACTIONS OF THE FUND FOR 1866.		
Receipts, Dividends, Interest, &c., on—		
Boston & Worcester Railroad stock, 490 shares,	$5,145 00	
Boston & Providence Railroad stock, 145 shares,	1,450 00	
Boston & Lowell Railroad stock, 46 shares,	1,820 00	
Hartford & New Haven Railroad bonds, $50,000,	2,850 00	
Eastern Railroad bonds, $100,000,	5,000 00	
Troy and Greenfield Railroad scrip, $110,000,	5,500 00	
Boston & Fitchburg Railroad stock, 43 shares,	301 00	
Pittsfield and North Adams Railroad stock, 205 shares,	1,168 50	
J. A. McKown, note, $4,500,	268 50	
Joseph W. Revere, note, $15,000,	580 68	
Thomas Hopkinson, 1 note, $4,000,	244 67	
J. E. Marshall, note, $6,000,	360 00	
O. Arnold and Brothers, note, $2,500,	150 00	
Josiah Quincy, note, $20,000,	1,000 00	
C. A. Phelps, note, $4,000,	240 00	
Waltham Baptist Society, note, $4,000,	150 67	
Town of Haverhill, scrip, $20,600,	1,030 00	
Town of South Reading, note, $10,000,	500 00	
Town of Groton, note, $8,000,	440 00	
Town of Quincy, note, $10,000,	500 00	
City of Springfield, note, $5,000,	137 50	
Troy and Greenfield Railroad scrip, £3,000,	996 66	
Boston and Maine Railroad stock, 79 shares,	711 00	
United States Treasury Notes, 7 3/10 per cent.,	52,762 50	
United States loan, 6 per cent.,	19,533 00	
City of Lawrence bonds, $15,000,	900 00	
City of Roxbury bonds, $2,000,	100 00	
Massachusetts Sterling Scrip,	30,611 87	
Mass. Consolidation Statutes, $70,000,	3,500 00	
Mass. Treasurer's notes, temporary loans,	593 76	
United States loan, $300,000,	15,000 00	
Massachusetts Bounty Loan, $75,000,	3,750 00	
T. J. Lobdell, notes, $6,300,	709 38	
Massachusetts Scrip, 6 per cent, $8,000,	240 00	
City of Boston bonds, $1,000,	30 00	
Sundries, accrued interest, &c.,	27,645 95	
	$185,920 64	
Annual payment of Corporation,	40,000 00	
		$225,920 64
Amount carried forward,	. . .	$225,920 64

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STATEMENT XVII. Loan Sinking Fund. DETAILS 215.

WESTERN RAILROAD LOAN SINKING FUND—*Concluded.*

Amount brought forward, ...	. . .	$225,920 64
Loans Repaid.		
Joseph W. Revere, note, ...	$15,000 00	
Thomas Hopkinson, note, ...	4,000 00	
City of Springfield, note, ...	2,500 00	
Town of Haverhill bonds, ...	1,200 00	
J. A. McKown, note, ...	4,500 00	
F. Coolidge, note, ...	4,000 00	
		31,200 00
		$257,120 64
Balance due Commissioners, Jan. 1, 1867, .	. . .	82 54
		$257,038 10
Investments.		
United States loan, 6 per cent., ...	$169,300 00	
Massachusetts Sterling 5 per cent. bonds, . .	55,200 00	
Massachusetts Scrip, 6 per cent., ...	8,000 00	
City of Boston bonds, ...	1,000 00	
	$233,500 00	
Payments.		
Premium, accrued interest, &c., ...	23,013 18	
Cash in hands of Commissioners, Jan. 1, 1867,	524 92	
		$257,038 10

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DETAILS No. 216.

NORWICH AND WORCESTER RAILROAD LOAN SINKING FUND.

NOTES, MORTGAGES, &c.

[Acts 1854, Chap. 134.]

NAMES.	Residence.	When Loaned.	When Payable.	Security.		
William Ropes, . .	Boston, .	July 1, 1857,	July 1, 1867,	House No. 92 Beacon St., Boston, .	$20,000 00	
United States Loan, 6 per cent., . .	. . . .	. . . . .	. . . . .	. . . . .	179,000 00	$199,000 00
Cash in hands of Commissioners, January 1, 1867, ...						7,540 51
						$206,540 51

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N. AND WORCESTER R. R. LOAN SINKING FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR THE YEAR 1866.				
Receipts.				
Interest on William Ropes' note, $20,000,			$1,200 00	
United States 5-20 bonds,			1,761 00	
United States Loan, 6 per cent.,			8,865 00	
Sundries, accrued interest, &c.,			7,713 24	
			$19,539 24	
Loans Repaid.				
United States 5-20 bonds,			56,700 00	
Cash on hand January 1, 1866,			5,045 07	
				$81,284 31
Investments.				
United States Loan, 6 per cent.,			$67,000 00	
Payments.				
Commissioners—				
Salary of Emory Washburn,		$100 00		
George L. Perkins,		100 00		
J. H. Loud,		100 00		
			300 00	
Accrued interest, &c.,			6,443 80	
			$73,743 80	
Cash in hands of Commissioners, Jan. 1, 1867,			7,540 51	
				$81,284 31

DETAILS No. 217.

TROY AND GREENFIELD RAILROAD LOAN SINKING FUND.

SECURITIES.

[Acts 1854, Chap. 226.]

Massachusetts Troy and Greenfield Railroad bonds, due April 1, 1890,	$5,000 00	
Massachusetts Troy and Greenfield Railroad bonds, due April 1, 1891,	29,500 00	
Town of Adams bonds, due Jan. 1, 1889,	9,900 00	
Town of Greenfield bonds, due Jan. 1, 1891,	10,000 00	
United States 6 per cent. Loan,	10,000 00	
United States 7$\frac{3}{10}$ Treasury Notes,	12,500 00	
Mass. 6 and 7 per cent. Treasurer's Notes,	7,276 00	
United States 5-20 bonds,	1,000 00	
		$85,176 00
Cash in hands of Commissioners, Jan. 1, 1867,		2,110 49
		$87,286 49

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STATEMENT XVII. Troy and Greenfield Railroad. DETAILS 218.

T. AND G. RAILROAD LOAN SINKING FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR THE YEAR 1866.		
Receipts.		
Interest on Town of Greenfield bonds,	$594 00	
Town of Adams bonds,	600 00	
Scrip issued to Troy and Greenfield Railroad Company,	1,725 00	
United States 6 per cent. loan,	600 00	
Rent of Southern Vermont Railroad,	1,549 00	
United States 7 3/10 Treasury Notes,	821 25	
Mass. 7 3/10 per ct. Treasurer's Notes,	121 72	
Premium, accrued interest, &c.,	925 68	
		$6,936 65
Loans Repaid.		
Mass. 7 3/10 Treasurer's Notes,		1,667 37
Cash on hand, January 1, 1866,		1,808 72
		$10,412 74
Investments.		
United States 5-20 bonds,	$1,000 00	
Mass. 6 and 7 3/10 per cent. Treasurer's Note,	7,276 00	
	$8,276 00	
Payments.		
Accrued interest, &c.,	26 25	
	$8,302 25	
Cash in hands of Commissioners, Jan. 1, 1867,	2,110 49	
		$10,412 74

DETAILS No. 218.

TROY AND GREENFIELD RAILROAD CORPORATION.

Dr. to Interest paid by Treasurer of the Commonwealth, on State Scrip loaned said Corporation in 1866,	$98,934 99
Paid Commissioners, Salaries and Expenses,	622,980 76
	$721,915 75

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DETAILS No. 219.

ALLOTMENT ROLLS.

[Acts 1863, Chap. 58.]

Received of sundry parties,	$5,353 75
Paid on same account,	$3,200 81

DETAILS No. 220.

MASSACHUSETTS VOLUNTEERS.

[Acts 1863, Chap. 58.]

Balance unpaid January 1, 1866,	$130,070 24
Amount received from sundry parties,	8,151 77
	$138,222 01
Paid sundry parties,	61,952 86
Balance unpaid January 1, 1867,	$76,269 15

DETAILS No. 221.

RETURNED ALLOTMENTS.

[Acts 1863, Chap. 58.]

Cash on hand January 1, 1866,	$257 79
Amount paid sundry parties,	$172 46

DETAILS No. 222.

DEPOSIT LOANS.

[Res. 1865, Chap. 24; 1866, Chaps. 5 and 32.]

Balance unpaid January 1, 1866,	$1,841,389 75
Amount received from sundry Institutions and Individuals,	2,014,114 41
	$3,855,504 16
Loans repaid,	2,753,271 92
Balance unpaid, January 1, 1867,	$1,102,232 24

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DETAILS No. 223.

SEVEN AND THREE-TENTHS LOAN.

[Res. 1865, Chap. 76.]

Cash on hand January 1, 1866,	$2,128,048 05
Amount received from sundry sources,	8,650 00
	$2,136,698 05
Paid on same account,	2,133,873 05
Balance unpaid January 1, 1867,	$2,825 00

DETAILS No. 224.

BOUNTY LOAN SINKING FUND.

[Acts 1864, Chap. 313.]

556 shares Western Railroad stock,		*$79,240 00
Massachusetts 5 per cent. scrip,		99,000 00
Massachusetts 6 per cent. War Loan scrip,		16,000 00
Notes Back Bay Lands, undivided,		102,295 65
Cash on hand, January 1, 1867,		122,497 60
		$419,033 25
TRANSACTIONS OF THE FUND FOR 1866.		
Receipts, Dividends, &c., on—		
Western Railroad stock,	$72,171 00	
Sales of Back Bay Lands,	67,738 57	
State Appropriations, &c.,	127,234 67	
		$267,144 24
Cash on hand, January 1, 1866,		129,249 01
		$396,393 25
Investments.		
566 shares Western Railroad stock,	$56,600 00	
Massachusetts 5 per cent. scrip,	99,000 00	
Massachusetts 6 per cent. War Loan scrip,	16,000 00	
Notes Back Bay Lands, undivided,	102,295 65	
	$273,895 65	
Cash on hand, January 1, 1867,	122,497 60	
		$396,393 25

* Market value, per Acts 1858, Chap. 158, sect. 9.

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DETAILS No. 225.

AGRICULTURAL COLLEGE FUND.

[Acts 1863, Chap. 166.]

United States $7\frac{3}{10}$ Treasury Notes,		*$83,820 00
Massachusetts War Loan, 6 per cent.,		3,000 00
Cash uninvested,		173 00
		$86,993 00
TRANSACTIONS OF THE FUND FOR 1866.		
Receipts.		
From sale of Land scrip,	$4,348 00	
Income of 1865, on account,	2,825 00	
		$7,173 00
Investments.		
United States $7\frac{3}{10}$ Treasury Notes,	$4,000 00	
Massachusetts War Loan scrip, 6 per cent.,	3,000 00	
	$7,000 00	
Cash on hand January 1, 1867,	173 00	
		$7,173 00

DETAILS No. 226.

PROVOST-MARSHALS.

Balance unpaid, January 1, 1866,	$4,550 00
Received on account of Town Quotas and Representatives,	500 00
All of which has been paid on same account,	$5,050 00

DETAILS No. 227.

THREE YEARS LOAN.

[Res. 1865, Chap. 24; 1866, Chaps. 5 and 32.]

Amount received from sundry Institutions and Individuals,	$1,064,826 25
Paid on same account,	9,170 00
Balance unpaid, January 1, 1867,	$1,055,656 25

* Market value, per Acts 1858, Chap. 158, sect. 9.

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STATEMENT XVII. Seven Per Cent. Loan, &c. DETAILS 228 TO 230.

DETAILS No. 228.

SEVEN PER CENT. LOAN.

[Res. 1865, Chap. 24; 1866, Chaps. 5 and 32.]

Amount received from sundry Institutions and Individuals, .	$1,980,605 92
Paid on same account, ...	137,700 00
Balance unpaid, January 1, 1867, ...	$1,842,905 92

DETAILS No. 229.

BLAKE BROTHERS & CO.

Being difference in Statement of account, arising from a disallowance on the part of the Commonwealth, against a charge for British Stamps, ...	$10,396 12

DETAILS No. 230.

SCRIP LOANED RAILROAD CORPORATIONS.

[Acts 1838, Chap. 9; 1839, Chap. 50; 1854, Chap. 226.]

Received from—		
Western Railroad Co., for difference between $4.44 and $4.84, on £899,900, ...	$355,960 44	
Troy & Greenfield Railroad Co., for difference between $4.44 and $4.84, on £114,500,. .	45,800 00	
		$401,760 44
On account Eastern Railroad Loan,. . .	. . .	75,000 00
		$476,760 44
Payments.		
Amount paid on account East. Railroad Loan, .	$75,000 00	
Amount loaned Western R. R. Co., being as above stated, ...	355,960 44	
T. & G. R. R. Co., being as above stated, ...	45,800 00	
		$476,760 44

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DETAILS No. 231.

BOUNTY LOAN FUND.

[Acts 1863, Chaps. 91 and 254; 1865, Chap. 32.]

Receipts.		
Amount received from sundry Institutions and Individuals, ...	. . .	$1,852,257 52
Discount allowed on account of difference between $4.80 and $4.84, on £825,800, . .	$33,032 00	
On account of Commissions, ...	39,638 40	
Accrued Interest, . . .	14,143 80	
Balance due on this loan, . .	10,396 12	
		97,210 32
		$1,949,467 84

DETAILS No. 232.

MASSACHUSETTS WAR FUND.

[Acts 1865, Chaps. 122 and 234.]

Amount received from sundry Institutions and Individuals, .	$2,113,000 00

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STATEMENT No. XVIII.

BANK DEPARTMENT.

SAFETY FUND BANK.		
CR.		
By Public Stocks on deposit, December 31, 1866, as follows:—		
Town of Natick five and one-half per ct. bonds, . . .	. . .	$15,000 00
DR.		
To Circulation, December 31, 1866, . . .	$3,714 00	
REVERE BANK.		
CR.		
By Public Stocks on deposit, December 31, 1866, as follows:—		
State of Rhode Island Sixes, ...	. . .	$5,000 00
DR.		
To Circulation, December 31, 1866, . . .	$5,000 00	
BANK OF THE METROPOLIS.		
CR.		
By Public Stocks on deposit, December 31, 1866, as follows:—		
United States Five-twenties, ...	. . .	$3,000 00
DR.		
To Circulation, December 31, 1866, . . .	$2,636 00	

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STATEMENT XVIII. Bank Department.

BANK DEPARTMENT—*Concluded.*

BANK OF THE REPUBLIC.		
CR.		
By Public Stocks on deposit, December 31, 1866, as follows:—		
Town of North Chelsea note, ...	$8,000 00	
Marlborough notes, ...	2,000 00	
		$10,000 00
DR.		
To Circulation, December 31, 1866, . . .	$3,150 00	
CONTINENTAL BANK.		
CR.		
By Public Stocks on deposit, December 31, 1866, as follows:—		
United States five per cent. bonds, ...	. . .	$10,000 00
DR.		
To Circulation, December 31, 1866, . . .	$1,700 00	
MOUNT VERNON BANK.		
CR.		
By Public Stocks on deposit, December 31, 1866, as follows:—		
Town of Melrose bonds, ...	. . .	$2,000 00
DR.		
To Circulation, December 31, 1866, . . .	$1,500 00	
HARVARD BANK.		
CR.		
By Public Stocks on deposit, December 31, 1866, as follows:—		
Massachusetts five per cent. bonds, ...	. . .	$10,000 00
DR.		
To Circulation, December 31, 1866, . . .	$4,000 00	

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APPENDIX.

The following Analyses exhibit the details of Expenses paid in 1866 on account of 1865 and previous years, which were not rendered in season to appear in the last Annual Report of this Department.

LEGISLATURE.		
Senate Printing and Binding.		
Binding Documents,		$72 50
House Printing and Binding.		
300 copies Journal House,		284 31
Stationery for Senate, ordered by Clerk.		
Paper,	$13 50	
Envelopes,	5 85	
		19 35
Stationery ordered by Sergeant-at-Arms.		
Newspapers,		2 40
Expenses of Legislative Committees.		
Advertising,		6 25
		$384 81
GOVERNOR AND COUNCIL.		
Council Military Contingent.		
Laws and Statutes,	$3 85	
Newspapers, 1863–4,	6 00	
Newspapers,	4 50	
		$14 35
SECRETARY'S DEPARTMENT.		
Secretary's Incidentals.		
Advertising,		$12 50

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TAX COMMISSIONER'S DEPARTMENT.		
Clerks.		
J. G. Martin,	$50 00	
R. Mitchell, Jr.,	7 33	
		$57 33
Contingent Expenses.		
Sundry suits in Court,	. . . .	122 99
		$180 32
REPAIRS, IMPROVEMENTS AND FURNITURE AT STATE HOUSE.		
Lumber, Hardware, &c., for Repairs,	$75 46	
Repairs on Furnaces, Pipes, &c.,	185 98	
Blacksmithing,	24 62	
Brooms, Pails, Dusters, Soap and Blacking,	160 44	
Curtains and Fixtures,	50 18	
Carpets and putting down,	205 55	
Sundry parties, Washing and Cleaning State House,	385 48	
Keys, Locks and Repairs,	7 35	
Painting and Glazing,	198 31	
Document Sticks,	108 33	
Labor and Material for Repairs in various rooms,	108 24	
Ice,	211 43	
Plumbing and Ventilation,	21 00	
Paper,	84 00	
Cartage to and from State House,	65 00	
		$1,891 37
FUEL AND LIGHTS FOR STATE HOUSE.		
Boston Gas Company,	$299 01	
Shades, Piping and Repairs,	97 83	
Charcoal, 126 baskets,	63 00	
		$459 84
PRINTING.		
Printing Public Documents,	$25,879 21	
Binding Public Documents,	4,532 21	
		$30,411 42
Engraving, Printing, &c., State Scrip.		
Printing and Paper,	. . . .	1,849 80
		$32,261 22

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COMMISSIONERS ON HARBORS AND FLATS.			
Commissioners.			
S. E. Sewall, Commissioner—			
Compensation, 69 days at $5, . .	$345 00		
Expenses, ...	23 85		
		$368 85	
M. D. Ross, Commissioner—			
Compensation, 25 days at $5, ...		125 00	
George B. Upton, Commissioner—			
Compensation, 25 days at $5, . .	$125 00		
Expenses, ...	22 65		
		147 65	
A. Boschke, Civil Engineer—			
Services, 6 days at $8, ...	$48 00		
Expenses, ...	22 50		
		70 50	
Henry Mitchell, Consult'g Engineer, . .		88 00	
			$800 00
COMMISSIONERS ON RIVER OBSTRUCTIONS.			
State Assayer, for Analysis, ...		. . .	$60 00
COMMISSIONERS ON HOURS OF LABOR.			
Reporting, ...		$191 00	
Printing, ...		58 06	
Advertising, ...		61 39	
Sundries, ...		3 10	
			$313 55
CENSUS AND INDUSTRIAL STATISTICS.			
Sundry parties, expenses incurred in taking Census and Industrial Statistics, ...		. . .	$7,722 30
OBSEQUIES OF THE PRESIDENT.			
Advertising, ...		. . .	$6 50
INSURANCE COMMISSIONERS.			
Clerks.			
Sundry parties, ...		. . .	$5,633 96
Incidentals.			
Postage and Expressage, ...		. . .	59 02
			$5,692 98

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JUDICIARY.			
EXPENSES OF COURTS OF INSOLVENCY.			
Bristol County.			
H. F. Cobb, Officer, attendance,	$24 00		
Joseph Chase, 2d, Messenger,	26 00		
		$50 00	
Berkshire County.			
Stationery and Blanks,	$20 13		
Postage,	6 10		
		26 23	
Essex County.			
Postage, 1859, '60, '61, '62, '63 and '64,	$31 00		
Postage,	8 66		
		39 66	
Franklin County.			
Printing Blanks,		16 87	
Middlesex County.			
J. Bancroft, Officer, attendance,	$44 00		
Stationery,	10 00		
		54 00	
Worcester County.			
Blanks,	$7 35		
Stationery,	3 39		
		10 74	
			$197 50
ATTORNEY-GENERAL'S DEPARTMENT.			
Fees, Costs and Incidentals.			
Court Fees and Expenses,	$17 92		
Postage,	72		
		$18 64	
Rent and Contingent Expenses.			
Rent and Gas,	$52 44		
Porter's bills,	8 20		
		60 64	
			79 28
			$276 78
SHERIFFS' ACCOUNTS.			
Distributing Documents, &c., 1864,		$55 37	
Distributing Documents, &c.,		328 01	
			$383 38

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SCIENTIFIC.

Board of Agriculture.

Incidentals of the Board of Agriculture.

Stationery,	$11 35	
Books,	19 45	
Binding, 1864,	8 00	
Binding,	1 00	
		$39 80

Travelling Expenses of the Members of the Board of Agriculture.

John B. Moore,	$43 90	*Am't brought up,*	$587 53	
Jas. Thompson,	102 90	H. R. Keith,	44 25	
N. S. Hubbard,	30 90	H. Garfield,	98 78	
C. G. Davis,	44 95	Oliver Warner,	12 00	
Asa Clement,	47 75	S. Johnson,	37 80	
C. O. Perkins,	54 05	T.G.Huntington,	59 80	
John Kenrick,	24 90	J. M. Smith,	47 20	
A. F. Adams,	31 12	L. Stockbridge,	30 00	
Hollis Tidd,	60 56	Matthew Smith,	57 00	
Elias Grout,	37 20	C. C. Sewall,	37 90	
Phineas Stedman,	52 70	Velorous Taft,	43 80	
Alured Homer,	56 60	E. W. Buell,	51 20	
		P.A.Chadbourne,	24 90	
Am't carried up,	$587 53			1,132 16

State Cabinet.

Sundry Books,		32 95
		$1,204 91

CHARITABLE.

Expenses State Almshouses.

Tewksbury,	$1,233 84	
Monson,	451 27	
Rainsford Island Hospital,	259 35	
		$1,944 46

Asylum for the Deaf and Dumb.

Amount paid Board and Tuition of 5 Beneficiaries, for six months ending Oct. 1, 1865,		356 73

Support of State Paupers.

Taunton Hospital, for Board of Lunatic Paupers,	$6,932 11	
Worcester Hospital, for Board of Lunatic Paupers,	1,759 59	
Northampton Hospital, for Board of Lunatic Paupers,	1,762 64	
		10,454 34
Amount carried forward,		$12,755 53

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Amount brought forward, ...			. . .	$12,755 53
Cities and Towns.				
		Am't brought up,	$804 27	
Abington, . .	$67 60	Lee, . . .	74 89	
Alford, . .	71 76	Leverett, 1863,	55 90	
Ashburnham, .	78 00	Leverett, . .	48 34	
Barnstable, .	12 75	Lexington, .	13 00	
Blackstone, .	70 89	Longmeadow, .	45 00	
Boston, . .	422 00	Newb'yport, '61,	128 28	
Bridgewater, .	44 57	Newb'yport, '62,	142 36	
Fitchburg, . .	11 70	Newton, . .	9 32	
Groton, . .	17 00	Orange, . .	28 29	
Holliston, . .	8 00	Scituate, 1862-3,	59 46	
		Winchendon, .	78 00	
Am't carried up,	$804 27			1,486 61
Removal of State Paupers.				
Transportation to Almshouses, ...			. . .	193 35
Burial of State Paupers—Paid Cities and Towns.				
		Am't brought up,	$2,748 00	
Abington, . .	$5 00	Ipswich, . .	10 00	
Acton, . .	5 00	Lee, . . .	10 00	
Boston, 1863, .	10 00	Lawrence, 1864,	82 50	
Boston, 1864, .	1,231 00	Lawrence, .	75 00	
Boston, . .	1,049 00	Leverett, 1864,	5 00	
Blackstone, .	17 50	Milford, . .	35 00	
Bridgewa'r, 1864,	58 00	N. Bedford, '64,	170 00	
Bridgewater, .	5 00	New Bedford, .	182 50	
Bolton, . .	5 00	Natick, 1864, .	10 00	
Belchertown, .	10 00	Norton, . .	5 00	
Clinton, . .	5 00	Quincy, . .	10 00	
Charlestown, '64,	112 50	Randolph, .	10 00	
Danvers, . .	7 50	Raynham, .	5 00	
Dover, . .	5 00	Salem, 1864, .	100 00	
Fall River, .	112 50	Salem, . . .	117 50	
Fitchburg, . .	45 00	Sharon, . .	6 00	
Grafton, 1863, .	17 50	Somerville, .	12 50	
Gt. Barr'gton, '64,	10 00	Spencer, . .	10 00	
Groton, . .	5 00	Sutton, . .	5 00	
Hamilton, . .	5 00	Taunton, . .	70 00	
Heath, . .	5 00	Uxbridge, .	5 00	
Hingham, . .	5 00	West Boylston,		
Holliston, . .	5 00	1862, '63, '64,	25 00	
Hopkinton, .	5 00	Worcester, .	85 00	
Ipswich, 1864, .	7 50	Wareham, .	5 00	
Am't carried up, .	$2,748 00	Westford, . .	5 00	
				3,804 00
Amount carried forward, ...			. . .	$18,239 49

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Amount brought forward, ...	. . .	$18,239 49
Cases of Settlement and Bastardy.		
Court fees, clerical services, &c., ...	. . .	800 00
Coroners' Inquests.		
May 2, On body of John Murphy— E. Prescott, Coroner, Expenses, ...	$15 50	
May 27, On body of unknown man— James L. Lewis, Coroner, Expenses, . . .	15 50	
June 6, On body of unknown man— Philip Bowers, Coroner, Expenses, . . .	14 50	
July 6, On body of unknown man— J. G. Braman, Coroner, Expenses, . . .	24 39	
July 22, On body of unknown man— John Beal, Coroner, Expenses, ...	15 62	
Sept. 6, On body of Benjamin Gledhill— John Stowe, Coroner, Expenses, . . .	56 78	
Oct. 4, On body of Philip McGee— David Thayer, Coroner, Expenses, . . .	55 34	
Nov. 10, On body of Martin Korztelni— Lewis Bass, Coroner, Expenses, ...	32 46	
Nov. 22, On body of James Mullen— P. P. Ingalls, Coroner, Expenses, . . .	30 36	
Dec. 8, On body of Charles H. Converse— E. W. Sanborn, Coroner, Expenses, . . .	28 32	
Dec. 8, On body of Ernest Munz— E. W. Sanborn, Coroner, Expenses, . . .	26 96	
Dec. 13, On body of William G. Allen— Ralph Houghton, Coroner, Expenses, . . .	36 32	
On bodies found on the shore of Nantucket— George Brown, Coroner, Expenses, . . .	245 93	597 98
Indians.		
Erastus Alton, (Dudley Indians,)—		
Salary, ...	$25 00	
Medical Services, ...	22 00	
Groceries and Provisions, ...	129 58	
Fuel, ...	53 76	
Clothing, ...	23 45	253 79
		$19,891 26

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MILITARY.		
Adjutant-General's Incidentals.		
Newspapers,	. . .	$26 75
QUARTERMASTER-GENERAL'S DEPARTMENT.		
Edgestone,	$179 66	
Bricks,	78 00	
Stationery for Commandant of Camps,	12 10	
Fares to and from Arsenal,	24 30	
		294 06
Quartermaster's Supplies.		
Cartridges for Spencer Rifles,	$1,821 90	
100 Saddle Cloths,	90 00	
Stationery,	20 25	
		1,932 15
ORDNANCE DEPARTMENT.		
Polishing Frame, with fixtures,	$300 00	
Grindstone Trough,	55 00	
Stone, and setting same,	36 32	
Lumber for Repairs at Arsenal,	243 05	
Cartridges for Spencer Rifles, 1864,	245 05	
Employés at Arsenal,	174 87	
Lead,	41 25	
Fuel,	31 20	
Fares to and from Arsenal,	31 60	
		1,158 34
PAYMASTER'S DEPARTMENT.		
Advertising,	. . .	3 00
ENROLMENT OF MILITIA.		
M. W. Grant, services in District No. 51,	$50 00	
R. E. Hedden, services in District No. 240,	50 00	
		100 00
MILITARY ELECTIONS.		
Services and Expenses of Presiding Officers at Elections in Military Districts,	. . .	120 86
MILITIA BOUNTY.		
Roxbury, 1 Company,	. . .	1,496 00
Amount carried forward,	. . .	$5,131 16

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Amount brought forward,	. . .	$5,131 16
Military Accounts.		
Company 12, Unattached Infantry, for Special Duty in 1864,	$220 00	
Company 29, Unattached Infantry, for Special Duty in 1864,	580 10	
3d Company, State Guard, for Special Duty in 1864,	86 60	
Copying Rolls at Washington,	244 00	
Advertising,	652 43	
Printing,	113 29	
Expenses attending Military Meetings,	25 50	
Carriage Hire,	12 00	
		1,933 92
Agents for Invalid Soldiers.		
Advertising Mass. State Agency at Washington,	. . .	14 00
Aid to Families of Volunteers.		
Paid Cities and Towns, 1864,	. . .	22,139 40
Discharged Soldiers' Home.		
Amount paid Treasurer,	. . .	5,000 00
		$34,218 43
REFORMATORY AND CORRECTIONAL.		
State Reform School for Boys.		
Miscellaneous Expenditures,	. . .	$2,031 32
State Reform School, Nautical Branch.		
Miscellaneous Expenditures,	. . .	1,054 00
Arrest of Fugitives.		
Warrant, Sept. 19, 1865, for arrest of DeWitt C. Morse: Timothy M. Cooley, Agent— Expenses,	$70 85	
Warrant, Oct. 14, 1864, for arrest of Henry C. Miller: A. Staples, Agent— Expenses,	11 00	
		81 85
		$3,167 17

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PUBLIC BUILDINGS.		
State Almshouse, Monson.		
On account New Barn—		
Lumber,	$36 53	
Doors, Hinges and Windows, &c.,	91 31	
Labor,	451 41	
		$579 25
Cambridge Arsenal.		
Mason Work on Machine Shop,	$3,713 61	
Slating Roof,	486 00	
Ventilator,	55 00	
Plumbing,	312 68	
Copper Gutters,	176 00	
Doors, Window-Frames and Sashes,	592 10	
Drain Pipes,	325 82	
Lumber for Flag Room,	178 97	
Gothic Engine,	1,125 00	
Horizontal Boiler,	1,263 45	
Machinery,	354 62	
Safe, Teaming and Hoisting same,	910 00	
Gravel and Carting same,	16 20	
		9,509 45
		$10,088 70
ESSEX BRIDGE FUND.		
Expenses of Essex Bridge for Quarter ending December 31, 1865.		
James Kimball, Agent, Salary,	$25 00	
Compensation to Toll-Gatherers,	150 00	
Repairs,	1,091 04	
Lights,	165 63	
Incidentals,	10 00	
		$1,441 67

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REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1867.

BOSTON:
WRIGHT & POTTER, STATE PRINTERS,
No. 4 Spring Lane.
1868.

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Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON,
January 15, 1868.

Hon. HARVEY JEWELL, *Speaker of the House of Representatives.*

SIR:—I have the honor to transmit to the legislature herewith the Report of the Auditor of Accounts, for the year ending December 31, 1867.

Very respectfully,
Your obedient servant,

HENRY S. BRIGGS, *Auditor.*

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Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON,
January 15th, 1868.

To the Honorable Senate and House of Representatives.

In compliance with the provisions of the statute, I have the honor to present the Report of the Auditor of Accounts, it being the nineteenth in the series, and exhibiting a statement of the financial condition of the Commonwealth and of the pecuniary transactions thereof during the year ending on the last day of December, 1867.

A recital of the specific directions of the statutes relating thereto may be useful to explain the statements, summary and detailed, presented in the Report.

In addition to the general provision above cited, the law of 1867, chapter 178, entitled "An Act defining the duties of the Auditor of Accounts, and establishing certain matters of finance," in sections 8, 9, 10, 11, 12, prescribes that,—

"SECT. 8. The annual report of the auditor shall contain a summary statement of the receipts into and payments from the treasury of the Commonwealth for the preceding year; also, a detailed and particular statement of the receipts and expenditures belonging to each year; said detailed statement of expenditures to include, first, the expense incurred during the year for the support of all permanent departments, services and institutions; and second, all special and exceptional charges, incurred for objects ordered within the year, the account being constructed in such manner as to show the expenditures actually incurred within the year, as far as can be ascertained, whether the same have been paid during the year, or whether the whole or part thereof remain unpaid at the close of the year.

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"SECT. 9. The auditor's report in each year shall show the aggregate amount of funded debt at the beginning and end of the year respectively, the balance of increase or decrease, and a statement of the cause of such balance; and in like manner shall show the aggregate amount of all temporary loans at the beginning and end of the year, the balance of increase or decrease, and a statement of the cause of such balance. The report shall likewise state whether the ordinary expenses of the year have exceeded the income, or the contrary, and show the amount of the balance.

"SECT. 10. It shall be the duty of the auditor to include in his report the items of all accounts of expenditures, so far as they may be useful or interesting to the people of the Commonwealth; and in particular, so far as may be practicable, the various heads of expenditure shall be separated, so as to show the different officers or boards under whose directions the several portions of the expenditure have been incurred; all salaries and other general charges shall likewise be separated so as to show the different classes of officers who receive the several portions of the expenditure; and no expenditure exceeding five hundred dollars shall be included under any indefinite head if it be composed of separate items.

"SECT. 11. The auditor's report shall annually contain a particular statement of the transactions of the funds belonging to, or held in trust by the Commonwealth, including new investments of any portion of said funds, which may have been made during the preceding year, and also of the manner in which the moiety of the income of the school fund applicable to educational purposes has been disbursed.

"SECT. 12. The auditor shall also include in his report an estimate for the current year of the ordinary revenue of the Commonwealth, and of such other means as he may be able to point out for the defraying of expenditures."

The details of the transactions of the department for the last year, are arranged under the following

GENERAL STATEMENTS.

I.—General Statement of Resources and Liabilities, January 1, 1868.

II.—Summary Statement of Receipts and Payments in the year 1867.

III.—Summary Statement of Revenue and Expenses belonging to the years 1866, '67, with an Estimate of the Ordinary Revenue for 1868.

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IV.—Statement of the Resources of the Commonwealth in detail.

V.—Bonds and Mortgages of railroad corporations held by the Commonwealth.

VI.—Funds, the income of which is specifically appropriated.

VII.—Debts and Liabilities in detail.

VIII.—Statement of Revenue properly belonging to the years 1866, '67, and Receipts on account of Revenue in 1867. (Details of 1867 in Statement 13.)

IX.—Receipts on account of Funds.

X.—Payments from Ordinary Revenue.

XI.—Payments on account of Sundry Funds.

XII.—Statements of Expenses properly belonging to the years 1866, '67, with appropriations for 1867. (The particulars of the expenses given in detail statements.)

XIII.—Revenue for 1867 stated in detail; summarily stated under eighth head.

XIV.—Expenses for 1867 given in detail; summarily stated under twelfth head.

XV.—Statement of the Funds, how invested, &c., including details of transactions in relation to the same during the year 1867.

XVI.—Bank Statement, including transactions with Banks organized under the General Banking Law.

RESOURCES OF THE COMMONWEALTH.

It has been the practice in the Reports from this department, to include a statement showing the appraised value of certain property held by the Commonwealth and denominated "unproductive property." This classification comprises the State house and the real estate and fixtures connected with the various reformatory and charitable institutions; the arsenal, bridges, State library and school-ships. It is not apparent for what purpose such a statement is included in a report which is designed to exhibit "a full and accurate statement of the financial condition of the Commonwealth and of the pecuniary transactions thereof," and there is objection to these estimated values of property, which in no event can be held available for the expenses of the period covered by the report in which the statement is made, being set as resources over against liabilities which are real obligations, requiring to be met by something beside figures and imaginary values. The usual course has been to make up these values from the ledger account of the

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preceding year with such additions as there may have been by expenditures for building or new purchase of real estate. The statement is omitted in this Report. There will be appended to it the results of the official appraisals of State property in those cases where such appraisal is provided for by law.

In the statement which is submitted, the Troy and Greenfield Railroad should be included, as it may be presumed to be productive property hereafter, either by sale or the income which shall be derived from its operation. In the absence of any other data for estimating its value, the amount expended on the construction account, so far as it can be ascertained, would seem to be the proper valuation.

This item is dropped from the statements showing the bonds and mortgages of various railroad corporations held by the State, the security being obviously merged in the full possession of, and absolute title to the property.

Of the other material resources, is the Western Railroad stock, which with the addition of 2,138 shares by a dividend during the year, now amounts to 8,699 shares, valued at $1,191,763. The 6,561 shares, now in the Debt Extinguishment Fund under existing laws, must be sold in whole or in part to meet the payment of $150,000 of the Northampton Hospital scrip which falls due during the current year. The phraseology of the Act (chap. 313, 1864,) providing for the Bounty Loan Sinking Fund, would seem to imply that when any of it was to be sold, it must all be, and the balance above what it required to meet the debt secured by the Debt Extinguishment Fund, should be added to the Bounty Loan Sinking Fund. It is difficult to perceive the reason of requiring that any more of the stock should be sold at any time than may be required to liquidate the debt for which it is appropriated, instead of transferring it to the fund to which even now its income is devoted; and I will venture again to suggest whether it is not the true interest of the State to retain all of this most valuable and productive property and provide other means for the payment of the debt now secured by it. It would appear that of the resources in possession, all excepting the cash on hand, and the Troy and Greenfield Railroad, and the 2,138 new shares of Western Railroad stock, are by existing laws set apart for the discharge of specific liabilities, and that it is only the cash and these new shares that are

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actually available for general purposes, whether in payment of debt or of current expenses.

In the accounts of the treasurer this new stock has been carried directly to the Bounty Loan Sinking Fund, under the law which appropriates all *dividends* on the old stock to that object; but the attorney-general having advised that the new stock apportioned to the School Fund should be added to the principal and not appropriated and distributed as income, on the authority of the decision of the Supreme Court in the case of Atkins *vs.* Albree, (reported in 12th Allen, p. 359,) there would seem to be no doubt as to the propriety of treating *this* portion as *property* and placing it among the available resources of the State.

There is in fact, beside, a large item of substantial and available resources in the surplus of the Union Loan Sinking Fund, which does not appear, but which should be taken into the account; although it may be assumed that it will be employed in providing means for the future payment of the funded debt rather than be availed of for current expenses or to liquidate temporary loans.

The par value of the fund January 1, 1868, was, ...	$3,226,543 35
There is required to meet the instalments of the debt secured by it at 6 per cent. interest, only about, ...	2,268,412 00
Leaving a balance of, ...	$958,131 35

which is lost sight of except as the treasury is charged with the cash receipts of its income. It is perhaps proper that the income on this part of the fund should go into the revenue account, until the legislature make the more legitimate disposition suggested. The amount would be about $60,000 instead of more than $188,000 which is charged under the present system.

LIABILITIES.

The liabilities of the Commonwealth January 1, 1868, amounted to, ...	$26,572,560 12
On the first of January, 1867, the amount was,	27,347,187 41

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Showing a decrease of $774,627.29, which is substantially a reduction of the debt, as the cash on hand subject to draft was nearly the same at both of these dates.

The statute requires to be shown the balance of increase or decrease of the debt funded and temporary.

The funded debt January 1, 1868, was,		$24,664,440 00
" " " " 1, 1867, was,		23,373,568 00
Showing an increase of,		$1,320,872 00
It has been increased by addition to the Massachusetts War Fund Loan,	$1,392,000 00	
And the Bounty Fund Loan,	3,872 00	
		$1,395,872 00
It has been diminished by payment of an instalment of the Eastern Railroad Loan of,		75,000 00
Showing the balance of increase to be, as above stated,		$1,320,872 00
On the first of January, 1867, the temporary debt was,		$4,103,619 41
On the first of January, 1868, the temporary debt was,		1,908,120 12

Comprised of the following loans, viz. :—

Three years loan,	$1,040,889 25	
Seven per cent.,	440,100 00	
Seven-thirty loan,	1,000 00	
Deposit loan,	42,225 80	
Temporary loan,	383,905 07	
Showing a diminution of,		$2,095,499 29

The change has been effected as follows :—

The seven per cent. loan has been reduced,	$1,402,805 92
The deposit loan has been reduced,	1,060,006 44
The seven-thirty loan has been reduced,	1,825 00

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The three years loan has been reduced, ...	$14,767 00	
		$2,479,404 36
And the temporary loan has been increased by,		383,905 07
Showing the balance of decrease to be as above stated, ...		$2,095,499 29
Of this amount there has been converted into the funded debt by the issue of scrip authorized by existing law, ...		1,395,872 00
Leaving, ...		$699,627 29

Which appears to have been paid in cash.

In the last Annual Report there was presented a detailed account of the funded debt in which the several Acts under which it had been authorized were cited, and such provisions as had been made for its redemption stated.

The increase of the Massachusetts War Loan has already been noticed. The small increase of the Bounty Fund Loan, came by the issue of scrip to the amount before withheld to await the settlement of accounts between the treasury department and parties through whom some of the previous loans had been negotiated.

The funds for the payment of the instalment of the Eastern Railroad Loan were furnished in currency by the corporation, although the bonds were paid by the treasurer in coin.

Naturally connected with a consideration of the public debt, is that of the transactions of the funds belonging to the Commonwealth, most of which are held and managed for the extinguishment at maturity of that debt. Attention is invited to the statement of the transactions of those funds which the Auditor is required to prepare, and which will be presented in the detailed statements of the Report. A glance at these funds, the annual transactions and their investments, will show an amount of labor required at the hands of the treasurer who is the legal custodian and manager of most of them, which alone would seem sufficient to exhaust the time and power of one officer; while in fact this duty is regarded in the law as only incidental to the more general business of his department.

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In the examination of these funds it cannot fail to be observed with interest, how large a proportion of the investments is composed of the securities of the Commonwealth. These are made by express statutes a legal investment; and so long as the amount of these certificates of debt of the State are within the aggregate of the valuation of the property of its citizens, its good faith may be regarded, at least by its own citizens, as a sufficient guarantee that those funds are secure; although so large a proportion of the so-called securities are in fact only in other obligations of the same party who is the principal promissor in the debts intended to be secured. In this connection attention is asked to that construction of the law regulating the investment of these funds, which has recognized the note of an agent of the Commonwealth appointed to make certain repairs and improvements on the State house, as one of the "securities," in which any of the funds may, by the authority of the governor and council be invested.

RECEIPTS AND PAYMENTS.

The gross amount of receipts into the treasury during the year 1867 was, including cash on hand Jan. 1, 1867, ...	$14,162,682 41
The gross amount of payments during the same period was	11,778,786 74
leaving cash on hand, Jan. 1, 1868, . .	$2,363,895 67
The receipts during the year 1867 on account of revenue were	$7,557,475 06
Cash on hand on account of ordinary revenue, Jan. 1, 1867, ...	1,827,091 49
Making the cash resources, ...	$9,384,566 55

This is denominated revenue, in distinction from those receipts which are the income of trust and other funds;—are specifically appropriated, and only find their way into the treasury as the channel through which they are distributed to their appropriate objects.

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The amount of payments on general account or for current expenses, in distinction from those made on account of funds has been, .		$7,595,217 59
the excess of revenue over payments amounting to, ...		$1,789,348 96
There is to be deducted from this the amount of receipts on the account of the Corporation Tax to be reimbursed, an explanation of which will further appear, viz.: .	$30,296 81	
and the cash belonging to the Coast Defence Loan, which has heretofore been included in the general fund, amounting to, . . .	358,812 28	
		389,109 09
After taking out these items the balance will show the true amount of cash on hand, subject to draft for general purposes, to be, . .		$1,400,239 87

A further qualification is necessary to a true understanding of the real value of this statement. It would appear by a careful examination of the details, but it may be useful to advert to it in the more general and preliminary statement. Of the gross amount of receipts as stated, no more than $5,956,276.75 should be reckoned as real resources, available for general purposes. This amount is made up of the following items:—

State Tax, ...	$4,951,832 59
Net proceeds of Corporation Tax, . .	345,824 86
Coal and Mining Companies Tax, . .	30,910 04
Savings Bank Tax, ...	361,889 35
Semi-Annual Insurance Tax, . . .	121,188 31
Annual Insurance Tax, (from foreign companies),	80,355 82
Net proceeds from receipts from State Prison,*	14,708 43
Secretary's fees and commissions, . .	5,227 32
Hawkers' & Peddlers' Licenses, . . .	15,580 00

* The difference between this amount, and $22,346.16, as officially reported by the inspectors as the net profits for the year, may be explained by the difference in the time covered by their report and this — theirs is for the year ending Oct. 1, 1867, this for the year 1867.

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There will be found a difference of $30,296.81 between the amounts above credited to the Corporation Tax, and of $382.57 in the Coal and Mining Tax, from those stated in the details of receipts. The statement herein made is made up from the deputy tax commissioner's accounts and deducts from the receipts on account of the Corporation Tax, certain sums belonging to various parties, though not yet distributed. The treasurer's books make no account of these until they are actually refunded.

The difference between the amount of this class of receipts and the whole amount on account of revenue, as first stated, is, ...	$1,570,518 93
Of this amount $1,338,411.99 is classed as being by law applicable only to certain specified purposes. It includes the amount of Corporation Tax refunded to cities and towns, .	1,122,815 82
The income of the Union Loan Sinking Fund,	188,460 00
The income of Back Bay Lands Fund, . .	20,217 92

It may be doubtful whether the last two items do not belong to the general revenue, but the provisions of law, re-enacted from year to year, prescribing that in all cases for which no other provision is made the income of all funds shall be applied to the principal, seem to require that these receipts should be so disposed of, although they are not, in fact, required to make the funds adequate to the purposes for which they were established. That these receipts would be delusive if added to the general revenue without comment, will appear when it is considered that the greater portion of the securities from which the income accrues, are Massachusetts bonds, and the transaction is only putting into the treasury what has just been taken out to pay the interest on these securities.

I have made one other classification of the receipts, which, with the two already named, make up the above whole amount—that of receipts on accounts which will go only to reduction of the expenses of certain State institutions; the amount being $232,106.94. Of this class are the receipts of the State prison, to the amount of its expenses; from the Reform and Nautical Schools; from the various charitable institutions; from alien passengers and other receipts from the board of state charities;

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from courts of insolvency; and interest on deposits. The income of the Union Loan and Back Bay Lands Funds might go to this class but for the statutes before named, applying these receipts to the principals of those funds.

On the side of *payments* there is a reduction of real expenses corresponding nearly to that of the receipts. The whole of that on account of the Corporation Tax is cancelled as well as that for the expenses of the State prison, and the cost of the support of the other State institutions is diminished, though in inconsiderable proportion to the aggregates. So, perhaps, the interest on the State debt may be considered diminished by the amount which is taken back, simultaneously with the ceremony of paying it out, on such of the bonds of the State as are in the two trust funds before mentioned; a system of financiering by which resources to pay interest on one class of its obligations are derived by the State from the interest which is received from another class of its own obligations. The transaction is altogether illusory, as it is very obvious that the interest appearing to be paid on those securities, when it returns into the treasury, is not in fact paid at all; and the effect is to apply to general expenses what is intended by the laws and represented to be applied to interest. There might be no objection to this course beyond its form, if there were no need of further accumulation of funds; but while there is yet a considerable portion of the funded debt without adequate provision for its redemption, it is worthy of consideration whether it is not better to set apart for this purpose these payments, which the law already requires to be made.

The payments from the general fund include,—

Those on account of temporary loans, . .	$699,627 29
Expenses of Com'rs Troy and Greenfield R. R.	846,430 82
And interest on the Troy and Greenfield Loan,	96,156 17

The classification of expenses into ordinary and extraordinary is designed to distinguish those which under existing laws will occur from year to year, while those of the other class either require express legislation to authorize them or are limited in their duration by the laws under which they are for the present authorized. Statement III. shows a summary, and XIV. a detailed account of both classes.

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REVENUE AND EXPENSES FOR 1868.

The estimate of the revenue for 1868, exclusive of State tax, is $1,128,700, the particulars of which will be found in Statement III. It is based, to a considerable extent, on the receipts from these sources during previous years.

In the last Report, there was given a more particular examination of the laws providing revenue from these sources. It is not deemed necessary to repeat the statement.

Receipts from the income of the Bounty Loan and Back Bay Lands Sinking Funds are not included, for reasons already stated in another connection.

The estimate of the amount of the Savings Bank Tax is more than $20,000 greater than the estimate of the last year, and about $10,000 above the actual receipt from this source in 1867; and yet it may be too low at $370,000. The receipts of the first six months of the year indicated an average deposit of $68,970,364, and those of the last six months of $75,785,376. If this last average should continue, there would be yielded a tax of $378,926.88; and if the average should equal the amount of actual deposit on the first of October, as stated by His Excellency the Governor in his annual address to the legislature, the tax would be $402,157.

In the present aspect and prospect of the business of the country, it can hardly be anticipated that this high standard can be maintained throughout the current year.

It will be seen that only the net income of the State prison is given in the table, and of course this item will be dropped from the estimate of expenses.

Estimate of Expenses.

The ordinary expenses of the year 1868 are estimated to be $1,571,100 00

And the amount is made up of the following items:—

Legislative department, ...	$238,000 00
Executive department, ...	25,000 00
Judiciary department, ...	213,600 00
Secretary's department, ...	24,000 00
Treasurer's department, ...	13,000 00

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Auditor's department,	$12,000 00
Tax commissioner's department,	14,500 00
Sergeant-at-arms,	2,500 00
State house repairs, improvements and furniture,	15,000 00
Watchmen and firemen,	8,000 00
Fuel and lights,	5,000 00
Insurance and bank commissioners,	23,500 00
Public printing,	55,000 00
Scientific and library,	27,000 00
Military,	200,000 00
Charitable,	440,000 00
State police,	50,000 00
Reformatory, (exclusive of State prison,)	200,000 00
Miscellaneous,	5,000 00
	$1,571,100 00

In the foregoing, the cost of the legislature is reduced from that of last year by one-fifth, upon the presumption that the session may not be more than four months; and the State police from $129,660.99, to the amount stated.

The extraordinary expenses of the year are estimated to be $4,800,760 00

For the following purposes:—

State aid,	$1,005,000 00
Military,	30,000 00
Printing,	1,500 00
Interest,	1,300,000 00
Premium on coin,	275,000 00
Public buildings,	170,000 00
Emergency fund,	5,000 00
To the Bounty Loan Sinking Fund,	131,380 00
Massachusetts War Loan Sinking Fund,	175,650 00
For prosecution of work on Troy and Greenfield Railroad,	750,000 00
For payment of funded debt maturing within the year and now unprovided for,	90,000 00
For payment of temporary loans, exclusive of the three years loan,	867,230 00

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The above amount for re-imbursement of payments on account of State aid by cities and towns includes about $100,000 of the disbursements of the preceding year, and it is to be borne in mind that all of the amount to be repaid during 1868 is for liability incurred in 1867. The Act of 1867 materially modified the law, and will greatly reduce the charge on this account. It did not go into effect until May 1, 1867, but the returns of the last two quarters indicate that for the current year the disbursements will not exceed $700,000.00.

A recapitulation will show for the current year—

Ordinary expenses, ...		$1,571,100 00
Extraordinary expenses, ...		4,800,760 00
Total expenses for which provision is to be made,		$6,371,860 00
To meet this demand on the treasury there will be—		
Cash on hand Jan. 1, 1868, applicable to the purpose, ...	$1,400,239 87	
estimated revenue for the year,	1,128,700 00	
the amount of which, .		2,528,939 87
being deducted from the liabilities, there will remain a balance of		$3,842,920 13
as expenses to be provided for by the legislature.		

It is true that there is one item which has hitherto been omitted in the enumeration of resources, which might be resorted to for reducing the balance, and that the new shares of railroad stock, and the surplus of the Union Loan Sinking Fund, and the balance of the Coast Defence Loan might be used for this purpose; but neither without some directory legislation; and in the case of the first named item, viz.: the amount understood to be allowed by the general government on the claim of the State for war expenses, there is a question whether it is not specially pledged by the terms of the Act authorizing the loan and constituting the fund, in such a manner as to forbid its diversion to any other purpose, without a breach of faith with the bondholders.

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The amount of this present allowance is understood to be about	$900,000 00
The market value of the shares of the stock above named is	292,906 00
The balance of the Coast Defence Loan is . .	358,812 28
Surplus of the Union Loan Sinking Fund, about,	958,131 35
Making altogether, ...	$2,509,849 63

But these have not been included in the available resources, because the reasoning set forth by His Excellency the Governor, in his address, shows so conclusively that they should be devoted to some sinking fund for the extinguishment of that portion of the public debt not now so provided for, as to leave no apprehension that any other final disposition thereof will be made.

The statement only serves to show that if all these resources should be temporarily resorted to, a tax of only about $1,333,000 would be necessary to meet all the demands that are likely to be made on the treasury during the year.

It will further appear that if the payments heretofore made from the revenue, for the Troy and Greenfield Railroad, should be re-imbursed from the proceeds of loans originally contemplated, and in fact, expressly authorized in every appropriation for this object, and if the current expenses for the same purpose for the present year should be provided for in the same way, the direct tax required would be less than eight hundred thousand dollars.

BANK STATEMENT.

There is still remaining in the custody of the Auditor securities deposited to protect the circulation of the State banks organized under the general law, amounting to $13,000.

The outstanding circulation of these seven banks, according to the latest reports, is as follows:—

		Securities on deposit.
Safety Fund Bank, . .	$3,714 00	$15,000 00
Revere Bank, . . .	2,206 00	3,000 00
Bank of the Metropolis, .	1,958 00	2,000 00
Bank of the Republic, .	2,221 00	8,000 00
Continental Bank, . .	948 00	1,000 00
Mount Vernon Bank, .	968 00	2,000 00
Harvard Bank, . .	985 00	10,000 00

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Attention is directed to the peculiar and apparently inconsistent provisions respecting the closing of these State institutions, in the requirement that a certain amount of securities shall remain on deposit after the circulation, which the deposit was made to secure, is no longer redeemable.

By section 1 of chapter 168 of the Acts of 1865, "Any state bank becoming a national banking association is absolved from all liability to redeem its circulating notes at the expiration of three years from the time when it ceased to issue or pay out such notes." Under this provision, all of the banks above named, except the Revere and the Mount Vernon, are no longer required to redeem their circulation. But by section 5 of the same Act, nothing therein shall authorize any bank organized under the general laws to withdraw its securities from the Auditor otherwise than in accordance with the provisions of section 129, chapter 57 of the General Statutes. This last named section provides that after ninety per cent. of the circulation has been redeemed and returned to the Auditor, a sum equal to the amount of that which remains outstanding and unredeemed may be deposited in bank to the credit of the Auditor, who may then surrender all the securities theretofore deposited. This proceeding, it is true, relieves the securities, but still substitutes a deposit of cash to secure a certain amount of the circulation which, by express provision of law, the bank making the deposit is no longer under obligation to redeem.

REPRESENTATIONS AND SUGGESTIONS.

Section 6 of chapter 15 of the General Statutes, which is superseded by the twelfth section of the Act of 1867, contained the additional provision that there should be annexed to the estimate by the Auditor "such representations or suggestions as he may deem necessary." It may be a question whether the omission of this clause in the recent Act was because special permission to make representations or suggestions relating to its subject-matter in connection with the official report of a public officer was not deemed necessary, or whether it was intended by the legislature to discountenance in this department, the practice which has generally prevailed throughout all other official boards and departments which are required by law to submit to the government reports of their transactions. It perhaps,

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may not appear presumptuous or officious for an officer, one of whose duties is to exhibit in a report "a full and accurate statement of the financial condition of the Commonwealth, and of the pecuniary transactions thereof," to present in connection therewith such representations and recommendations as would naturally be suggested thereby. Several topics occur as appearing to warrant special notice.

The difficulty of complying with the requirement of the law that limits the time of presenting the Report from this department to the 15th of January, is sure to meet the incumbent of the office every year. The requirement crowds into the first two weeks the work which, to insure accuracy, needs at least a month. The Treasurer is not thus restricted, and there is equal reason that the Auditor, whose report is intended to embrace the same transactions of the treasury that are the subject of the treasurer's report, should have the same opportunity for preparation. I find it impracticable to prepare anything like a complete statement of the business required to be shown, in season to be presented in print, and although the letter of the statute is complied with in transmitting the manuscript, the report is practically delayed for the two or three weeks occupied in its going through the press.

A change that would facilitate the preparation of the statements exhibited is required in the fiscal periods of the various institutions whose expenses enter into the accounts of the Auditor. I observe that in one of the most important of these, the superintendent in the last report urges the same change; so that the transactions treated of may be the same. As it now is, there is confusion and apparent discrepancies. It is desirable further, that in all cases where public officers or boards are required by law to submit reports and estimates of the expenses of their departments, that copies thereof should be furnished to the Auditor.

The business of this department which employs the greater number of the assistants, is connected with the re-imbursement of State aid under the Acts of 1866–7. The law of last year requires the returns from the towns, before made annually on or before the 1st of January, now to be made quarterly, the

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purpose apparently being to enable the commission to make certain examinations in case the payments should exceed a specified limit. The operation of the law has shown that this contingency will seldom occur, and it seems to be quite unnecessary that more than one return should be made in a year. It has been understood that the accounts of the towns and cities for these payments are to be examined and passed upon in this department, and it is obvious that this multiplication of returns to be examined nearly quadruples the time and labor of auditing.

In a few instances there has been a misunderstanding between the Auditor and the authorities of the towns, respecting the proofs required to authenticate the accounts. The statutes require that the disbursements are only to be made upon statements subscribed and sworn; and the transmission of these applications to this office for examination has been made a condition of the allowance of the accounts; and the requirement has been with but a very few exceptions complied with. Considerable delay in the final and complete settlement of many of these accounts seems unavoidable, on account of the difficulty of procuring proof of the service, or honorable discharge, or disability or death in the service, of the soldiers on whose accounts payments are made. To allow the claims without such reasonable proof would render the auditing them a useless form.

A new duty imposed upon the Auditor by a law of the last year, is that of registration of such of the bonds of the Commonwealth as the holders of coupon bonds may elect to receive in exchange therefor. It is found that a faithful compliance with the particular requirements of this provision, is no trivial addition to the other duties of the office.

Reference has been made to the investments of a portion of the trust funds in the treasury, in certain notes of the commissioners appointed to make the repairs and improvements on the State house, authorized by the last legislature. The legislature failed to make the appropriation for the payment of the expenses of such alterations. I present for consideration the question, whether the means resorted to to enable the commissioners to proceed is not, indirectly at least, in contravention of the principle of that provision in section 30, chapter 15 of the

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General Statutes, which declares that "no money shall be paid from the treasury but upon the warrant of the governor drawn in accordance with an appropriation in some act or resolve passed within the same political year," and of section 4, chapter 178 of the acts of 1867, which makes the provisions of the section before cited applicable "to all acts and resolves now or hereafter authorizing expenditures or payments from the treasury of the Commonwealth." It appears that the amount necessary to enable the commission to proceed has been realized by a so-called investment of a portion of the cash belonging to the Debt Extinguishment and Bounty Loan Sinking Funds; to do which under color of the law, the commissioners' notes are considered as constituting a part of the "securities of the Commonwealth" in which (with notes or bonds of the several counties, cities and towns thereof, or the scrip or bonds of the several New England States, the State of New York or of the United States,) the moneys belonging to the funds over which the Commonwealth has exclusive control, may be invested in pursuance of chapter 187 of Acts of 1862. While I may not presume to express an opinion opposed to that of the governor and council and the attorney-general, upon which this action of the treasury department is based, I may venture to suggest that this construction of the two statutes above cited, has heretofore not been generally so understood by the people, or acted upon by the legislature.

I had occasion in the last Annual Report to ask the attention of the legislature to certain questions that had arisen between the executive council and the Auditor, respecting the powers and duties of that officer. Subsequently the opinion of the justices of the supreme court was procured; this opinion and that of the attorney-general, were referred to the finance committee of the House of Representatives, who subsequently reported the bill which was the basis of the Act before cited, and whose title shows that it was intended thereby to "define the duties of the Auditor."

It is because this Act is, in some important particulars, so obscure as to leave me in doubt respecting some of these duties, that I am reluctantly constrained to ask the attention of the legislature to the subject, and that the evil may be remedied.

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I approach it with embarrassment, inasmuch as the opinions which I entertained are liable to the imputation of being influenced by the disposition to magnify the office, of which I am the present incumbent.

The question originally arose respecting the right of the Auditor to withhold the certificate provided for in the 3d section of the recent Act, and previously, in sections 3 and 30 of chapter 15 of the General Statutes. The opinions of the attorney-general and of the justices upon the provisions in the General Statutes, were printed and may be found in House Document No. 103 of the session of 1867. On the former occasion full extracts were made from the opinion of the attorney-general. That of the justices had not, at the time of making the Report (Jan. 15th,) been communicated, but was submitted before the Report was printed.

Although the terms in which the questions were submitted by the governor and council to the attorney-general and the court are not identical, the questions will appear to be substantially the same. I think an examination of them will show that the views expressed in the several opinions are very far from being identical, and that the justices sustain the views which I had expressed in the Report, and which had guided me in the discharge of the duties of my office; although opposed by the opinions of the honorable council and of the attorney-general.

It was ostensibly to make definite and certain what had been doubtful, but which, perhaps, might have been regarded decided by the highest legal authority, that the legislation of last year was resorted to.

The points of the question and its decision are briefly stated in the opinion of the justices as follows:—

"By the Constitution of Massachusetts, Part second, chapter 2, section 1, article 11, no money can be drawn from the treasury of the Commonwealth by the warrant of the governor, with the advice and consent of the council, except it be 'agreeably to the acts and resolves of the general court.' By General Statutes, chapter 15, section 3, the legislature have provided that 'all accounts and demands against the State shall be examined and scrutinized by the Auditor of Accounts, who is required to make a certificate specifying the amount due on such demand, the law authorizing its payment, and the head of expenditures

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to which it is to be charged; which certificate he is required to transmit to the governor'; and by section 30 of the same chapter it is further provided, that no warrant shall be drawn for the payment of any account or demand, unless the same is certified by the Auditor. Under the provisions of law, it is the opinion of the undersigned, that no account or demand which is required to be examined and scrutinized by the Auditor, can properly come before the governor and council, for the purpose of payment by a warrant under the hand of the governor, unless the same be *certified* by the Auditor, according to the requirements of the statutes."

The committee on finance of the House of Representatives afterwards, in an elaborate report, (House Doc. 241,) in which the history and the purposes of previous legislation on this subject, and the nature and extent of the powers and duties of the office are fully examined, submitted the bill, in the 3d section of which is the original of the 3d section of the present statute, (chap. 178 of 1867.) The modification of this section is material; though, at the first glance, and without a knowledge of its practical workings, and of the purposes of those at whose suggestion the change was made, it might not appear important. The amendment was proposed in the House upon the passage of the bill to its engrossment, and was not printed. In the Senate the judiciary committee to whom the House bill was referred, recommended the striking out of the amendment, but this recommendation was not adopted by the Senate, and then there was no opportunity for the House to revise its previous action. This section, as *reported*, is substantially a re-enactment of sections 3, 15 and 44 of chapter 15 of the General Statutes, and according to the reasoning in the report of the committee, was intended to be declaratory and decisive of the duties and powers, as sanctioned by the supreme court in its construction of the old statute.

The following is the modification made by the amendments, constituting the last two clauses of the section as enacted:—

"Whenever the legislature, by express statute, authorizes any board or public officer to approve demands against the Commonwealth, and an appropriation therefor has been made, it shall be the duty of the auditor, when such demands are properly approved, to promptly audit and certify as aforesaid, such an amount as he may deem correct, not exceeding the appropriation for that purpose; and if, upon examination, it shall

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appear to him that there are improper charges in said accounts, he shall report the same to the governor and council, with a separate certificate therefor. He shall make record of all certificates in a book kept for that purpose, and shall transmit said certificates to the governor, who, with the advice and consent of the council, may issue his warrant to the treasurer for the amount therein specified as due."

Aside from the incongruity and obscurity, and confusion of sense, which this interpolation produces, and which will be again adverted to, it will be apparent upon examination that it is utterly inconsistent with the reasoning in the report, which appears to have been drawn by the chairman of the committee, the same member who, according to my information, submitted at the last debatable stage of its passage the amendment which, without printing, explanation or debate, was adopted by the House.

By the amendment, in all cases where "the legislature by express statute authorizes any board or public officer to approve demands," the power of the Auditor to disallow claims is taken away. When it is considered that this is held to apply to all the public charitable and reformatory institutions of the State, as well as to all the departments and public boards and commissions; and that the next section (4) provides that all the accounts of the different departments and bureaus must be approved by the heads of such departments, it will be seen that nearly all of the accounts which come to or through the Auditor's department require the previous approval of some board or public officer. Can it then be conceived that the same mind that entertained the opinion expressed in the following language of the report of the finance committee, could approve of the provisions of the law as it now stands under the amendment. I cite from the report: —

"The theory of the duties of the auditor is that he shall stand *between all parties and the treasury;* that he shall examine all claims against the State, and decide whether they are correct and authorized by law; whether there is an appropriation for the same, and under what appropriation, *if found due*, each is to be charged. When amounts are found due, he is to certify the same to the governor and council, and then a warrant may be drawn, *but not otherwise.* From the fact that this officer is elected by the people, it is not reasonable to believe that less is expected.

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"This course, it must appear, is the only safe and proper one. The auditor is to take the first action to protect the treasury, and then the governor and council have always a check upon any error he may make, by withholding a warrant. If any claimant is then aggrieved he has the right of appeal to the legislature, *the only and proper source from whence to obtain redress.*"

The words italicized are those which the committee have thus made emphatic. It cannot be doubted that it was the intention of the committee in reporting the original bill, not only to incorporate into the statute law the opinion of the judges, but to go farther and extend the powers of the Auditor to cases to which under existing laws the court say those duties did not extend. To show this, reference is had to the preceding portion of the paragraph in the committee's report, from which the above extract is made.

If it should be said that the phrase "by express statute" limits the operations of the provision to a small number of cases, the answer is that then it would be difficult, if not impossible, to ascertain to what it does apply. If it is applicable to the public charitable and reformatory institutions (which I may venture to say it was expressly intended to affect,) it is as well and necessarily applicable to all the accounts of all the public officers and agencies through which expenses are incurred on account of the Commonwealth. At least it may confidently be expected that the statute may be relieved from this obscurity which renders it impracticable to execute it.

The practical operation of it has been to remove from the department all further knowledge of accounts which have been reported to the governor and council as disallowed, and by that department afterwards allowed and passed, except what is derived from the books of the treasury department. A statement showing the bills that have been disallowed, and the reasons therefor, and afterwards passed by the governor and council, is appended to the details of this Report.

That this amendment is an incongruous interpolation, a careful examination of the section will disclose. The *certificate* named in the original bill, and under the old law, has a specific meaning, and the term could only properly be used respecting a written statement that something was *due*. It is a strained and unnatural perversion of the term in matters of account to

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apply it to a statement that a claim is *not due*. The employment of it here in this way is forced, and for a special purpose. It is presumed by the action of the House on the bill as reported, that the reasoning of the committee, the opinion of the court, and the theory of the old law were fully approved, viz., that the governor and council could not draw a warrant for any claim that had not been *certified* by the Auditor. Can there be any question that by *certificate* is meant the approval of that officer, expressed by a formal statement that the claim is *due*. So section 30 of chapter 15 General Statutes provides that "no warrant shall be drawn for the payment of any account or demand, unless the same is certified by the auditor," and the bill proposed by the committee and the Act as passed provide—that the provisions of this section, still unrepealed, shall be applicable to all present or future legislation authorizing expenditures. Observe how this amendment seeks to retain the letter of the law, while its spirit and intent and effect are to radically and totally change the whole system of the auditing of accounts in the Commonwealth. By the change, it is made the duty of the Auditor, when he finds what appears to him *improper charges*, to "*report* the same to the governor and council." So far the provision is intelligible, and as it would thus stand, the sentence and the sense is complete. What follows is unintelligible unless it is borne in mind that the "*certificate*" of the Auditor is the indispensable condition of the final allowance of a claim, and that something with this *name* is to be secured;—"with a separate certificate therefor." Certificate of what?—that the claim is improper? that it is *not* due? I submit there could not be a greater abuse of a term, which has in this connection a perfectly ascertained and well known meaning.

The succeeding clause is made equally clumsy and obscure by the attempt to adjust it to the mended preceding section. The old provision was direct and simple. "He shall make record of the same," (the certificate that the claim is due, that which had been held as a pre-requisite to an executive warrant on the treasury,) "in a book kept for that purpose, and shall transmit the certificate to the governor, who, with the advice and consent of the council, may issue his warrant to the treasurer for the amount therein specified as due." Attention is asked to the last part of this clause,—"for the amount therein

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specified as due." Would the question ever occur under the previous law that "therein specified as due" meant the amount specified in the Auditor's certificate, and that the whole clause meant that, after the Auditor had approved and certified a claim as due, it was then within the discretion of the governor and council to ratify the action of the Auditor by drawing a warrant on the treasurer; and yet under the provision of the recent statutes as amended, in order to find authority for the governor and council to draw a warrant for the payment of claims that have been disallowed by the Auditor, it has been found necessary to resort to the construction that "therein," as here used, refers to the executive "warrant" and not the certificate.

I have thus endeavored, with some minuteness of detail, to exhibit, for the information of the legislature, what appears to me to be an extraordinary provision of law and course of legislation. I disclaim any spirit of controversy, and all personal interest. If it was the real and deliberate purpose of the legislature to make the radical change in the duties of the office which is in effect accomplished, it is not the part of the incumbent to criticise such action. The exhibit is made only because there appears to have been incorporated into a provision, originally simple and explicit, by some means, others inconsistent and conflicting, so as to suggest the question whether the Act as thus modified and changed, really expresses the intention of those members of the legislature who in the earlier stages gave their unqualified and well-considered approval to an essentially different proposition.

The theory of this amendment would seem to be that the legislature having prescribed that the accounts should be examined by auditing officers before they are transmitted to the State Auditor, the latter officer's authority is necessarily superseded. This has been claimed by certain officers of some of the public institutions. If before the passage of the Act of 1867 there was any ground for such a conclusion, it is removed by section 4 of that Act, which applies the provisions of section 30, chapter 15 of General Statutes to all then existing or subsequent proceedings; unless it is held that the certificate therein mentioned means a statement that the claim is *not due*.

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Here the difficulty and doubt in the interpretation and application of the new provision recurs. Is it the design of the legislature, that the power of the Auditor of Accounts is only to state the account and recommend certain action to the governor and council, who then can act upon it as if there had been no action by the Auditor? Such a construction of the law as it now stands is by no means a forced one, and if it is not intended that it should have this effect the law should be modified. At least it is greatly to be desired that all doubt respecting its true meaning should be removed by some action which will, in something more than the title, *define* the duties of the office.

Respectfully submitted.

HENRY S. BRIGGS,
Auditor.

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STATEMENT I.—RESOURCES AND LIABILITIES.

STATEMENTS Nos. I., II., and III. *exhibit in a condensed form, the results of Subsequent Statements.*

STATEMENT No. I.

RESOURCES AND LIABILITIES.

Statement			
	Resources:—		
V.	Bonds and Mortgages of sundry Railroads for scrip loaned, . . .	$5,030,516 00	
IV. } VI. }	Railroad Stock, Massachusetts School and other Funds, productive, . .	12,477,483 73	
IV.	Unpaid allowance on Claim against the United States, about. . .	900,000 00	
			$18,407,999 73
	*Liabilities:—**		
VII.	Scrip issued on account of the State Prison, Taunton and Northampton Lunatic Hospitals, State House, State Almshouses, Loan of 1856, and Consolidation of the Statutes, . .	$820,000 00	
VII.	Scrip loaned sundry Railroad Corporations, payable by them, . .	6,751,196 00	
VII.	Scrip issued in 1861 for funding the Public Debt, ...	300,000 00	
VII.	Scrip issued for the Union Fund Loan of 1861, '62, ...	3,600,000 00	
VII.	Scrip issued in 1863, '64, '65, '66, '67, for the Bounty Fund Loan, . .	8,580,244 00	
VII.	Scrip issued for the Back Bay Loan of 1862, '63, ...	220,000 00	
VII.	Scrip issued in 1863, '64, for the Coast Defence Fund, ...	888,000 00	
VII.	Scrip issued in 1866, '67, for the Massachusetts War Fund, . . .	3,505,000 00	
VII.	Three Years' Loan, ...	1,040,889 25	
VII.	Deposit Loan, ...	42,225 80	
VII.	Seven Per Cent. Loan, . . .	440,100 00	
VII.	Temporary Loan, ...	383,905 07	
VII.	Seven-Thirty Loan, ...	1,000 00	
VII.	Amount due from the Treasury, and uncalled for, December 31, 1867, .	63,709 06	
			$26,636,269 18

* Funded Debt, $24,664,440; Unfunded Liabilities, $1,971,829.18.

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STATEMENT No. II.

RECEIPTS AND PAYMENTS.

	Receipts.		
Statement	The Receipts into the Treasury during the year 1867 were—		
VIII.	On account of Ordinary Revenue, as per detailed statement, . . .	$7,557,475 06	
IX.	On account of Sundry Funds, as per detailed statement, viz.:—		
	Massachusetts School Fund, . .	223,215 65	
	Income Massachusetts School Fund, .	231,058 19	
	Massachusetts War Loan Sinking Fund, ...	105,650 00	
	Almshouse Loan Sinking Fund, . .	12,353 12	
	Charles River and Warren Bridge Fund, ...	19,734 34	
	Interest Back Bay Lands Fund, .	17,355 51	
	Notes and Mortgages, Back Bay Lands, ...	39,426 65	
	Commissioners Public Lands, . .	23,033 64	
	Agricultural College Fund, . .	122,856 00	
	Income Agricultural Fund, . .	5,450 00	
	Bounty Loan Sinking Fund, . .	439,599 86	
	Union Loan Sinking Fund, . .	41,950 00	
	Income Bounty Loan Sinking Fund, .	7,510 00	
	Interest on Railroad Scrip, . .	39,625 00	
	Temporary Loan, ...	1,522,617 74	
	Massachusetts War Fund, . . .	1,392,000 00	
	Bonds and Mortgages R. R. Corporations, ...	75,000 00	
	Sales Back Bay Lands, . . .	12,581 46	
	Harbor Compensation Fund, . .	8,857 81	
	Essex Bridge Fund, ...	4,960 59	
	Coast Defences, ...	4,084 97	
	Sundry other Funds, ...	79,124 18	
IX.	Cash on hand January 1, 1867:—		
	On account of sundry Funds, Revenue, etc., $2,156,417 69		
	On account of interest on Railroad Scrip, . 20,750 00		
		2,177,167 69	
	Amount carried forward, . .		$14,162,682 41

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STATEMENT II.—RECEIPTS AND PAYMENTS.

RECEIPTS AND PAYMENTS—*Concluded.*

	Amount brought forward, . .		. . .	$14,162,682 41
	Payments:—			
Statement	The payments from the Treasury during the year 1867 were—			
X.	From the Ordinary Revenue, . .		$5,958,003 31	
XI.	On account of Sundry Funds, as per detailed statement:—			
	Interest on Railroad Scrip, . .		41,500 00	
	Agricultural College Fund, . .		116,304 35	
	Income Massachusetts School Fund, .		98,835 20	
	Debt Extinguishment Fund, . .		20,000 00	
	Commissioners Public Lands, . .		23,638 23	
	Notes and Mortgages, Back Bay Lands, ...		39,426 65	
	Troy & Greenfield Railroad Company,		942,586 99	
	Coast Defences, ...		8,350 17	
	Volunteer Bounty, ...		8,625 00	
	Monthly Bounty, ...		27,992 12	
	Massachusetts School Fund, . .		205,916 00	
	Income Agricultural College Fund, .		12,121 84	
	Massachusetts Volunteers, . . .		22,619 59	
	Bounty Loan Sinking Fund, . .		398,610 68	
	Income Bounty Loan Sinking Fund, .		12,335 00	
	Seven Per Cent. Loan, . . .		1,402,305 92	
	Three Years' Loan, ...		15,000 00	
	Income Back Bay Lands Fund, . .		27,623 43	
	Sales Back Bay Lands, . . .		12,581 46	
	Loans to Railroad Corporations, .		75,000 00	
	Essex Bridge Fund, ...		3,870 31	
	Charles River and Warren Bridge Fund, ...		19,017 50	
	Deposit Loan, ...		1,060,506 44	
	Temporary Loan, ...		1,138,712 67	
	Sundry other Funds, ...		112,303 88	
	Cash on hand January 1, 1868:—			
XI.	On account of sundry Funds, Revenue, etc.,	$2,345,020 67		
	On account of interest on Railroad Scrip, .	18,875 00		
			2,363,895 67	
				$14,162,682 41

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STATEMENT No. III.

REVENUE AND EXPENDITURES FOR 1866 AND 1867, WITH ESTIMATE OF REVENUE FOR 1868.

Summary Statement, including accounts unpaid as well as paid, accruing in or belonging to the years 1866 *and* 1867, *as nearly as can be ascertained.*

Statement		1866.	1867.
	Revenue:—		
VIII.	Bank Tax, and other sources, . .	$2,287,531 39	$2,605,642 47
	State Tax, ...	3,000,000 00	5,000,000 00
	Totals, ...	$5,287,531 39	$7,605,642 47
XII.	*Ordinary Expenses:—*		
	Legislature, ...	$247,123 57	$284,860 65
	Executive Department, . . .	19,878 40	25,623 74
	Secretary's Department, . . .	24,939 46	24,120 90
	Treasurer's Department, . . .	15,627 08	12,856 38
	Tax Commissioner's Bureau, . .	14,002 31	14,728 61
	Auditor's Department, . . .	10,660 88	11,883 64
	State House Expenses, . . .	20,433 95	12,041 01
	State Printing, ...	46,267 94	54,736 82
	Judiciary, ...	203,326 85	194,849 14
	Insurance Commissioner, . . .	2,579 71	14,160 63
	Scientific, ...	33,347 60	21,361 92
	Charitable, ...	391,482 26	424,752 63
	Military, ...	203,075 75	213,015 32
	Reformatory and Correctional, . .	330,075 22	371,207 69
	Corporation Tax, ...	960,650 42	1,122,815 82
	Miscellaneous, ...	14,270 22	13,380 00
	Total Ordinary Expenses, . .	$2,537,741 62	$2,816,394 90
	Extraordinary & Exceptional Expenses:		
	Printing, &c., . $12,106 30 / $10,141 87		
	Charitable, . . 17,146 11 / 13,600 00		
	Military, . . . 1,612,473 77 / 1,303,094 60		
	Council Military Contingent, . 3,937 83 / 4,700 45		
	Secretary's Dep't, 3,634 00 / 4,353 06		
	Reformatory, &c , 2,500 00 / 2,500 00		
	Public Buildings, 37,564 85 / 92,595 17		
	Prem. on Coin, . 294,186 04 / 275,938 93		
	Troy & Greenfield Railroad, . . 678,709 78 / 343,038 90		
	Amounts paid Sinking Funds, 244,300 00 / 278,980 00		
	Interest, . . . 1,200,306 72 / 1,264,714 44		
	Dividend Tax, . – – / 54,966 13		
	Miscellaneous, . 86,106 27 / 47,291 09	4,192,971 67	4,195,909 64
	Totals, ...	$6,730,713 29	$7,012,304 54

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STATEMENT IV.—RESOURCES IN DETAIL.

ESTIMATE OF REVENUE FOR 1868.

Savings Bank Tax,	$370,000 00
Corporation Tax, net receipts,	346,000 00
Coal and Mining Companies' Tax,	31,000 00
Semi-Annual Insurance Tax,	121,000 00
Annual Tax on Insurance by Foreign Companies,	80,000 00
Life Insurance Companies' Tax,	8,700 00
Courts of Insolvency Fees,	8,000 00
Gas Light Companies' Tax,	5,600 00
Alien Passengers,	22,500 00
From Cities and Towns for Support of Paupers,	6,400 00
Alien Estates,	1,000 00
Income from State Prison,	25,000 00
Income from Reform Schools,	23,500 00
Income from State Almshouses,	5,000 00
Secretary's Fees on Commissions,	5,000 00
Peddlers' Licenses,	15,000 00
Interest on Deposits,	40,000 00
Miscellaneous,	15,000 00
	$1,128,700 00

STATEMENT No. IV.

RESOURCES IN DETAIL.

Detail			
	Productive Property:—		
191	Debt Extinguishment Fund*—		
	Western Railroad Stock, $885,736 00		
	Com'rs State House Note, 20,000 00		
	Cash, 53,992 68		
		$959,728 68	
189	Union Loan Sinking Fund*—		
	United States Bonds, $775,950 00		
	Massachusetts Bonds, 2,520,950 00		
	Cash, 45,043 35		
		3,341,943 35	
190	Bounty Loan Sinking Fund*—		
	†Western Railroad Stock, $365,040 00		
	Massachusetts Bonds, 264,750 00		
	Notes and Mortgages B. B. Lands, 107,106 33		
	Com'rs State H'se Notes, 60,000 00		
	Cash, 163,486 78		
		960,383 11	
	Amount carried forward,	$5,262,055 14	

* Market value. Per Acts 1858, chapter 158, section 9.

† As per Treasurer's Account. See page 8 of this Report.

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STATEMENT IV.—RESOURCES IN DETAIL.

RESOURCES IN DETAIL—*Continued.*

Detail				
	Amount brought forward, . .		$5,262,055 14	
192	Mass. War Loan Sinking Fund—			
	Cash, ...		105,650 00	
	Bills Receivable—			
	Amount allowed but unpaid on account of claim against the United States Government, about . .		900,000 00	
193	Almshouse Loan Sinking Fund*—			
	Massachusetts Bonds, .	$102,900 00		
	City of Boston Bonds, .	10,000 00		
	Cash, ...	13,241 04		
			126,141 04	
194	Back Bay Lands Fund*—			
	Estimated value of salable lands, . .	$1,500,000 00		
	Massachusetts Bonds, .	209,475 00		
	Notes and Mortgages B. B. Lands, . . .	20,500 00		
			1,729,975 00	
	Cash on hand January 1, 1868,			
	For Railroad Interest, .	$18,875 00		
	Funds and Loans, . .	2,345,020 67		
			2,363,895 67	
	Total Productive Property, . . .			$10,487,716 85
	Total debt, exclusive of loans to the Western, Norwich and Worcester, and Eastern Railroad Corporations,		. . .	$21,605,753 18
	Unproductive Property:			
	State House and Land—			
	Building, ...	$384,750 00		
	Land, 63,200 feet, at $9,	569,250 00		
			$954,000 00	
	Lunatic Hospital, Worcester—			
	Buildings and fixtures, .	$194,000 00		
	Land, 113 acres, . .	22,600 00		
			216,600 00	
	Lunatic Hospital, Taunton—			
	Buildings and fixtures, .	$200,000 00		
	Land, 185 acres, .. .	16,000 00		
			216,000 00	
	Lunatic Hospital, Northampton—			
	Buildings and fixtures, .	$334,610 68		
	Land, 170 acres, . .	15,000 00		
			349,610 68	
	Amount carried forward, . .		$1,736,210 68	

* Market value. Per Acts 1858, chapter 158, section 9.

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STATEMENT IV.—RESOURCES IN DETAIL.

RESOURCES IN DETAIL—*Concluded.*

Amount brought forward, . .		$1,736,210 68	
Reform School for Boys, Westboro'—			
Buildings, ...	$138,273 08		
Original land donated by Mr. Lyman, 250 acres, at a cost of $12,500; total land now belonging to the Institution, 280 acres, . . .	18,000 00		
		156,273 08	
Nautical School—			
Ships and fixtures, ...		60,000 00	
Industrial School for Girls, Lancaster—			
Buildings, fixtures and 140 acres land,		62,695 39	
State Prison, Charlestown—			
Buildings, ...	$495,773 72		
About 6 acres land, .	250,000 00		
		745,773 72	
State Almshouse, Monson—			
Buildings and fixtures, .	$159,085 50		
Land, 176 acres, . .	12,000 00		
		171,085 50	
State Almshouse, Tewksbury—			
Buildings and fixtures, .	$129,945 08		
Land, 135 acres, . .	10,600 00		
		140,545 08	
State Almshouse, Bridgewater—			
Buildings and fixtures, .	$121,830 76		
Land, 156 acres, . .	9,000 00		
		130,830 76	
Rainsford Island Hospital—			
Buildings and fixtures, .	$50,483 48		
Land and Wharf, . .	12,098 87		
		62,582 35	
State Arsenal, Cambridge—			
Buildings, ...	$36,887 04		
Land, ...	13,500 00		
		50,387 04	
Magazine and Wharf at Captain's Island,		9,840 00	
Warren Bridge, ...		50,000 00	
Charles River Bridge, ...		25,000 00	
Malden Bridge, ...		8,136 85	
Weights, Measures and Balances, .		5,500 00	
State Library, ...		45,108 51	
			$3,459,968 96

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STATEMENT No. V.

BONDS AND MORTGAGES OF RAILROAD CORPORATIONS.

The Commonwealth holds as security for the final payment of Scrip loaned sundry Railroad Corporations, the following mortgages on said roads:—	
Western Railroad, for Sterling Bonds.	
Mortgage, April 20, 1838,	$2,286,900 00
April 10, 1839,	1,306,800 00
July 13, 1841,	761,816 00
	$4,355,516 00
Eastern Railroad Company.	
Mortgage, August 23, 1837,	275,000 00
Norwich and Worcester Railroad.	
Mortgage, May 1, 1837,	400,000 00
	$5,030,516 00

NOTE.—In addition to the above, the State holds 3,000 shares Eastern Railroad Stock, and 4,000 shares Norwich and Worcester Railroad Stock, as further security for the loans to those corporations. These shares are liable to be sold, upon failure to make prompt payment of principal or interest of the Scrip as it falls due.

STATEMENT No. VI.

FUNDS, THE INCOME OF WHICH IS SPECIFICALLY APPROPRIATED.

Detail		
188	Massachusetts School Fund,*	$2,454,459 31
197	Charles River and Warren Bridge Fund,*	79,935 93
199	Todd Normal School Fund,	12,100 00
200	School Fund for Indians,	2,500 00
201	Rogers' Book Fund,	1,000 00
198	Essex Bridge Fund,	7,345 20
188	Income on Massachusetts School Fund,	97,452 83
199	Income on Todd Normal School Fund,	472 11
202	Agricultural College Fund,*	214,409 00
200	Income Indian School Fund,	32 50
201	Income Rogers' Book Fund,	60 00
		$2,869,766 88
	Reform School Fund,— In the hands of the Treasurer of the Institution,	20,000 00
Statement IV.	Back Bay Lands, and sundry Funds, productive property, brought forward,*	10,487,716 85
	Productive Property,	$13,377,483 73

* Market value. Per Acts 1858, chapter 158, section 9.

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STATEMENT No. VII.

DEBTS AND LIABILITIES IN DETAIL.

Western Railroad Sterling Bonds. (Interest at five per cent., payable in London or Boston by Corporation)				
Due April 1, 1868,		£135,000		
October 1, 1868,		337,500		
October 1, 1869,		90,000		
April 1, 1870,		180,000		
April 1, 1871,		157,400		
		£899,900		
At		$4 84	$4,355,516 00	
Troy and Greenfield Railroad Sterling Bonds. (Interest at five per cent. payable in London by Corporation.)				
Due October 1, 1888,	£22,500			
October 1, 1889,	29,300			
October 1, 1890,	62,700			
	£114,500			
At	$4 84	$554,180 00		
Dollar Bonds. (Interest at five per cent. payable in Boston.)				
Due April 1, 1890,	$200,000 00			
April 1, 1891,	216,500 00			
April 1, 1893,	209,000 00			
April 1, 1894,	541,000 00	1,166,500 00	1,720,680 00	
Eastern Railroad Dollar Bonds. (Interest at five per cent. payable in Boston.)				
Due July 1, 1868,		$75,000 00		
July 1, 1869,		75,000 00		
July 1, 1870,		75,000 00		
July 1, 1871,		50,000 00	275,000 00	
Norwich and Worcester Railroad Dollar Bonds. (Interest at six per cent. payable in Boston.)				
Due July 1, 1877,			400,000 00	$6,751,196 00
Amount carried forward,				$6,751,196 00

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STATEMENT VII.—DEBTS AND LIABILITIES.

DEBTS AND LIABILITIES—*Continued.*

Amount brought forward, ...		. . .	$6,751,196 00
Consolidation Statutes Scrip, Five Per Cent.			
Due January 1, 1870, ...		$150,000 00	
State Almshouse Scrip, Five Per Cent.			
Due November 1, 1872, . .	$100,000 00		
October 1, 1873, . .	60,000 00		
October 1, 1874, . . .	50,000 00		
		210,000 00	
Enlargement of State House Scrip, Five Per Cent.			
Due October 1, 1873, . .	$65,000 00		
October 1, 1874, . . .	100,000 00		
		165,000 00	
Lunatic Hospital (Taunton) *and State Prison Scrip, Five Per Cent.*			
Due July 1, 1874, ...		94,000 00	
Six Per Cent. Scrip of 1856.			
Due July 1, 1862, ...		1,000 00	
Northampton Lunatic Hospital Scrip, Six Per Cent.			
Due April 1, 1868, ...	$150,000 00		
June 1, 1877, ...	50,000 00		
		200,000 00	
Five Per Cent. Scrip, 1861.			
Due June 1, 1868, ...	$15,000 00		
June 1, 1870, ...	21,000 00		
June 1, 1872, ...	17,000 00		
		53,000 00	
Six Per Cent. Scrip, 1861.			
Due June 1, 1868, ...	$75,000 00		
June 1, 1870, ...	89,000 00		
June 1, 1872, ...	83,000 00		
		247,000 00	
Union Fund Loan, 1861, *Six Per Cent.*			
Due July 1, 1871, ...	$205,000 00		
July 1, 1872, ...	341,000 00		
July 1, 1873, ...	304,000 00		
July 1, 1874, ...	300,000 00		
July 1, 1875, ...	420,000 00		
July 1, 1876, ...	1,430,000 00		
		3,000,000 00	
Amount carried forward, ...		$4,120,000 00	$6,751,196 00

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STATEMENT VII.—DEBTS AND LIABILITIES.

DEBTS AND LIABILITIES—*Continued.*

Amounts brought forward, ...		$4,120,000 00	$6,751,196 00
Union Fund Loan, 1862, *Five Per Cent.*			
Due July 1, 1877, ...	$400,000 00		
July 1, 1878, ...	200,000 00		
		600,000 00	
Back Bay Loan, 1862-63, *Five Per Cent.*			
Due May 1, 1880, ...		220,000 00	
Bounty Fund Loan, 1863, *Five Per Cent.*			
Due July 1, 1883, ...		200,000 00	
Bounty Fund Loan, 1864-65-66-67, *Five Per Cent.*			
Sterling Bonds—			
Due May 1, 1894, . £826,600			
At $4 84			
	$4,000,744 00		
Dollar Bonds—			
Due May 1, 1894, ...	4,379,500 00		
		8,380,244 00	
Coast Defence Loan, 1863, *Five Per Cent.*			
Due July 1, 1883, ...		888,000 00	
Massachusetts War Fund Loan, Six Per Cent.			
Due September 1, 1871-86, ...		3,505,000 00	
			17,913,244 00
Total Funded Loan, ...		. . .	$24,664,440 00
Three Years' Loan, ...		$1,040,889 25	
Seven Per Cent. Loan, ...		440,100 00	
Temporary Loan, ...		383,905 07	
Deposit Loan, ...		42,225 86	
Seven-Thirty Loan, ...		1,000 00	
Unfunded Debt, ...			1,908,120 12
			$26,572,560 12
Sums due from the Treasury and not called for on the 31st of December.			
Interest on Almshouse Scrip, . .	$1,050 00		
State House Scrip, .	100 00		
Hosp. & State Pris. Scrip,	525 00		
Scrip of 1856, . .	210 00		
Scrip of 1861, . .	1,600 00		
		$3,485 00	
Amounts carried forward, ...		$3,485 00	$26,572,560 12

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STATEMENT VII.—DEBTS AND LIABILITIES.

DEBTS AND LIABILITIES—*Continued.*

Amounts brought forward,	$3,485 00		$26,572,560 12
Interest on Union Fund Loan,	1,689 00		
Bounty Fund Loan,	1,362 50		
Mass. War Loan,	360 00		
Back Bay Lands Loan,	450 00		
Lunatic Hospital Loan,	930 00		
Coast Defence Loan,	75 00		
Troy & Greenfield Railroad Loan,	1,000 00		
		$9,351 50	
Interest on Eastern Railroad Loan,	$6,875 00		
Norwich and Worcester Railroad Loan,	12,000 00		
		*18,875 00	
Aid to Volunteers and their Families,		11,050 00	
Aid to Non-resident Volunteers,		1,273 27	
Volunteer Bounty,		4,100 00	
Commissioners Troy and Greenfield Railroad,		3,500 00	
Judges, Police Courts,		2,083 31	
Clerks, Police Courts,		766 66	
Judges, Probate and Insolvency,		716 66	
Registers, Probate and Insolvency,		483 33	
Assistant-Registers, Probate and Insolvency,		500 00	
Judges, Superior Court,		2,850 00	
Monthly Bounty,		5,000 00	
Militia Bounty,		701 30	
Military Accounts,		147 18	
Military Elections,		18 00	
Quartermaster's and Ordnance Department,		71 16	
Fees of Witnesses,		57 72	
Expenses of Committees,		2 00	
Expenses Courts of Insolvency,		20 00	
Commissioner on Savings Banks,		250 00	
Harbor Commissioners,		90 00	
State Paupers,		10 50	
Coroners,		88 83	
State Police,		603 06	
Repairs, Improvements, &c.,		2 00	
Tax Commissioner,		25 00	
Commissioners on State House,		154 12	
Dividend Tax,		155 26	
Emergency Fund,		49 81	
Council Military Contingent,		27 00	
Executive Contingent,		10 00	
Fuel and Light,		4 20	
Expenses, Rainsford Island Hospital,		95 35	
Amounts carried forward,		$63,132 22	$26,572,560 12

* Cash received from said corporations from interest due January 1.

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STATEMENT VIII.—REVENUE BELONGING TO 1866 AND 1867.

DEBTS AND LIABILITIES—*Concluded.*

Amounts brought forward,	$63,132 22	$25,572,561 12
Gratuities,	40 00	
Arrest of Fugitives,	470 29	
Expenses, Reform School,	52 50	
Charles River and Warren Bridge Fund,	14 05	
		63,709 06
Total Debts and Liabilities,		$26,636,269 18

STATEMENT No. VIII.

REVENUE PROPERLY BELONGING TO 1866 AND 1867, AND RECEIPTS INTO THE TREASURY DURING THE YEAR 1867.

[Particulars of 1867 in Detailed Statement No. XIII.]

REVENUE BELONGING TO 1866 AND 1867.

Detail		1866.	1867.
1	State Tax,	$3,000,000 00	$5,000,000 00
2	Corporation Tax,	1,210,694 56	1,498,937 49
3	Savings Bank Tax,	311,848 33	361,889 35
4	Annual Insurance Tax,	64,566 92	80,355 82
5	Semi-Annual Insurance Tax,	113,103 28	121,188 31
6	Life Insurance Companies' Tax,	5,631 96	8,757 22
7	Coal and Mining Companies' Tax,	31,598 79	31,292 61
8	Fees from Courts of Insolvency,	8,047 96	8,019 00
9	Gas-Light Companies' Tax,	2,989 18	5,638 25
10	Alien Passengers,	24,038 58	22,479 50
11	Board of State Charities,	6,214 59	6,452 82
12	Alien Estates,	3,907 24	657 01
13	Income from State Prison,	90,260 32	118,011 10
14	Income from Reform School,	13,452 89	16,736 98
15	Income from Nautical School,	5,282 47	6,780 04
16	Income from State Almshouses,	1,511 99	3,994 70
17	Income from Rainsford Island Hospital,	311 43	71 42
18	Secretary's Fees,	3,854 95	2,747 32
19	Commissions,	4,300 00	2,480 00
20	Hawkers' and Peddlers' Licenses,	3,000 00	15,580 00
21	Railroad Companies,	1,260 00	1,250 00
22	Income Union Loan Sinking Fund,	149,078 26	188,460 00
23	Bank Tax,	6,775 90	13,732 10
24	Income Back Bay Lands Fund,	9,925 00	20,217 92
25	Interest on Deposits,	29,203 08	42,633 74
26	Senate Compensation,	– –	158 00
27	Re-imbursement of Bounties,	8,355 00	200 00
28	Cases, Settlement and Bastardy,	428 00	700 00
29	Fines and Forfeitures, Sup. Jud. Court,	444 60	423 70

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STATEMENT IX.—RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

REVENUE BELONGING TO 1866 AND 1867—*Concluded.*

Detail		1866.	1867.
30	Premium on Massachusetts War Loan,	$5,442 50	$3,551 42
31	Interest on Massachusetts War Loan,	6,228 57	7,853 10
32	Interest on Sundry Taxes, . . .	167 33	3,895 40
33	Per Cent. on State Tax, . . .	566 91	60 38
34	Confiscated Liquors, ...	– –	3,796 13
35	Insurance Licenses, ...	– –	5,935 50
36	Aid to Families of Volunteers, . .	– –	421 33
37	Miscellaneous, ...	551 77	259 81
	Quartermaster's and Ordnance Depts.,	171,442 24	– –
	Arms and Equipments, . . .	1,808 57	– –
	Income Bounty Loan Sinking Fund, .	2,825 00	– –
		$5,299,683 17	$7,605,642 47

RECEIPTS ON ACCOUNT OF REVENUE IN 1867.

From State Tax of 1866, ...	$12,151 78	
" " of 1867, ...	4,939,680 81	
		$4,951,832 59
" all other sources as above stated, . .	. . .	2,605,642 47
		$7,557,475 06

STATEMENT No. IX.

RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

Detail			
207	Temporary Loan, ...	. . . .	$1,522,617 74
208	Three Years' Loan, ...	. . . .	233 00
208	*Bounty Fund Loan.* Received on account of Sterling Scrip issued, ...	. . . .	3,801 60
209	*Massachusetts War Loan.* Received on account of Scrip issued, .	. . . .	1,392,000 00
191	*Debt Extinguishment Fund.* Received from B. B. Land Notes, .	. . . .	76 21
189	*Union Loan Sinking Fund.* State Appropriation, ...	. . . .	41,950 00
	Amount carried forward, . .	. . . .	$2,960,678 55

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STATEMENT IX.—RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

RECEIPTS—*Continued.*

Detail			
	Amount brought forward, . .	. . .	$2,960,678 55
192	*Massachusetts War Loan Sinking Fund.*		
	State Appropriation, ...	. . .	105,650 00
190	*Bounty Loan Sinking Fund.*		
	Received Western Railroad Stock, .	$213,800 00	
	Received Western Railroad Dividends,	71,270 00	
	From sales Back Bay Lands, . .	6,290 73	
	State Appropriations, . . .	131,380 00	
	Interest on Investments, &c., . .	16,859 13	
			439,599 86
188	*Massachusetts School Fund.*		
	Received Western Railroad Stock, .	$172,860 00	
	Principal of Loans paid in, . .	32,700 00	
	Amount from income, . . .	5,666 48	
	Amount from Back Bay Lands Notes,	11,986 17	
			223,212 65
142	*Almshouse Loan Sinking Fund.*		
	Interest on investments, . . .	$6,353 12	
	Amount received from Alien Passenger account, ...	6,000 00	12,353 12
194	*Interest Back Bay Lands Fund.*		
	Received interest on Land Notes, .	. . .	17,355 51
194	*Back Bay Lands Fund.*		
	Received from Notes and Mortgages B. B. Lands, ...	. . .	1,000 00
196	*Notes and Mortgages, Back Bay Lands.*		
	Notes for land paid, ...	. . .	39,426 65
195	*Commissioners on Public Lands.*		
	Received on account of moiety of Land Sales, ...	$6,290 73	
	Notes for Back Bay Lands, . .	16,742 91	
			23,033 64
198	*Essex Bridge Fund.*		
	Amount received from Agent for Tolls,	. . .	4,960 59
197	*Charles River and Warren Bridges Fund.*		
	Received Interest and Rents, . .	$9,734 34	
	Principal of Loans repaid, . . .	10,000 00	
			$19,734 34
	Amount carried forward, . .	. . .	$3,847,004 91

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STATEMENT IX.—RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

RECEIPTS—*Continued.*

Detail			
	Amount brought forward, . .	. . .	$3,847,004 91
188	*Income Massachusetts School Fund.*		
	Received Interest on Investments, . .	$139,259 03	
	Received on account Educational Expenses, ...	91,794 16	
			281,053 19
200	*Income Indian School Fund.*		
	Received Interest on Investment, .	. . .	150 00
199	*Income Todd Normal School Fund.*		
	Received Interest on Investments, .	. . .	1,102 86
199	*Todd Normal School Fund.*		
	Received Loan repaid, ...	. . .	6,000 00
190	*Income Bounty Loan Sinking Fund.*		
	Received Interest on Investments, .	. . .	9,510 00
211	*Allotment Rolls.*		
	Received on account of sundry Regiments, ...	. . .	3,653 52
212	*Massachusetts Volunteers.*		
	Received on account of Deposits by Volunteers, ...	. . .	3,540 17
	Blake Brothers & Co.		
	On account of Bounty Loan Scrip, .	. . .	3,448 96
213	*Returned Allotments.*		
	Received from sundry parties, . .	. . .	38 00
	Monthly Bounty.		
158	Received on account of sundry Regiments, ...	. . .	3,746 05
202	*Agricultural College Fund.*		
	Received from sales of Land Scrip, .	. . .	122,856 00
214	*Western Railroad Loan Sinking Fund.*		
	Received of Treasurer of Road, .	. . .	40,000 00
	Eastern Railroad Company.		
	Received of Treasurer of Road Interest on Scrip loaned, ...	. . .	15,625 00
	Amount carried forward, . .	. . .	$4,287,728 66

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STATEMENT IX.—RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

RECEIPTS—*Concluded.*

Detail			
	Amount brought forward, . .	. . .	$4,287,728 66
	Norwich and Worcester Railroad Company. Received of Treasurer of Road Interest on Scrip loaned, ...	. . .	24,000 00
	Troy and Greenfield Railroad Interest. Received on account of Lease of South Vermont Railroad, ...	. . .	10,050 00
210	*Bonds and Mortgages R. R. Corp'ns.* Eastern Railroad Loan, ...	. . .	75,000 00
202	*Income Agricultural Fund.* Received Interest on Investments, .	. . .	5,450 50
214	*Sales Back Bay Lands.* Received Notes and Mortgages, . .	$9,621 36	
	Received Cash, ...	2,960 10	
			12,581 46
201	*Income Rogers Book Fund.* Received Interest on Investments, .	. . .	60 00
215	*Harbor Compensation Fund.* Received on account of, ...	. . .	8,857 81
156	*Coast Defences.* Received of Commissioners on Cape Cod Harbor, ...	. . .	4,084 97
216	*Newburyport Bridge Fund.* Received on account of excess of Tolls,	. . .	226 26
			$4,428,039 66
	Received on account of Ordinary Revenue, as before stated, ...	. . .	7,557,475 06
	Cash on hand, January 1, 1867:— On account of—		
	Sundry Funds and Revenue, . .	2,156,417 69	
	Interest on Railroad Scrip, . .	20,750 00	
			2,177,167 69
	Total, ...	. . .	$14,162,682 41

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STATEMENT No. X.

PAYMENTS FROM ORDINARY REVENUE OF EXPENSES BELONGING TO 1867 AND PREVIOUS YEARS.

[This Statement does not include the entire expenses of the year 1867; for these, see Statement XII.]

Legislative Department,	$289,846 49
Executive Department,	30,403 94
Secretary's Department,	34,191 52
Treasurer's Department,	13,199 01
Tax Commissioner's Department,	14,479 91
Auditor's Department,	11,744 36
State House Expenses,	17,098 61
Expenses at House No. 148 Tremont Street,	5,875 26
State Printing,	51,044 89
Judiciary,	219,816 85
Insurance Commissioner's Department,	14,686 00
Scientific Department,	34,313 93
State Library,	5,502 00
Charitable Departments,	452,745 04
Military Expenditures,	1,334,132 66
Reformatory and Correctional Departments,	387,318 35
Public Buildings,	88,664 99
Premium on Gold,	183,754 13
Dividend Tax,	54,810 87
Corporation Tax,	1,122,815 82
Interest,	1,249,093 54
Paris Exposition,	7,950 09
River Obstructions,	6,020 80
Annuities, Martha Johonnot,	1,280 00
Commissioners on Claims of Haupt & Co.,	3,690 00
Preservation of Battle Flags,	4,028 04
Harbor Commissioners,	9,704 61
Improvements in Boston Harbor,	2,465 79
Bust of Abraham Lincoln,	2,500 00
Museum of Zoölogy,	10,000 00
Commissioner of Savings Banks,	3,000 00
Commissioner on Printing,	400 00
Sheriffs' Accounts,	389 08
Inspector of Gasmeters,	3,500 00
Weights, Measures, &c.,	1,132 50
Bounty Loan Sinking Fund,	131,380 00
Massachusetts War Loan Sinking Fund,	105,650 00
Union Loan Sinking Fund,	41,950 00
Commissioners on Hours of Labor,	1,356 99
Gratuities,	500 00
Sale of Agricultural College Scrip,	317 00
Experts,	200 00
Commissioners on Harbors and Flats,	45 00
Annual Insurance Tax,	5 24
Total Payments from Ordinary Revenue in 1867,	$5,953,003 31

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STATEMENT XI.—PAYMENTS ON ACCOUNT OF SUNDRY FUNDS.

STATEMENT No. XI.

PAYMENTS OF ACCOUNT OF SUNDRY FUNDS.

Detail			
203	Three Years Loan,		$15,000 00
204	Seven Per Cent. Loan,		1,402,305 92
205	Seven-Thirty Loan,		1,825 00
206	Deposit Loan,		1,060,506 44
207	Temporary Loan,		1,138,712 67
	Massachusetts School Fund.		
188	Paid on Investments,	$33,056 00	
	Western Railroad Stock,	172,860 00	
			205,916 00
191	*Debt Extinguishment Fund.*		
	Paid on Investments,		20,000 00
194	*Back Bay Lands Fund.*		
	Paid on Investments,		1,000 00
	Interest on Back Bay Lands Notes.		
	Paid Income School Fund,	$12,545 38	
	Paid Bounty Loan Sinking Fund,	4,810 13	
	Paid Income Back Bay Lands Fund,	10,267 92	
			27,623 43
196	*Notes and Mortgages, Back Bay Lands.*		
	Amount remaining unpaid,		39,426 65
195	*Commissioners Public Lands.*		
	Filling, grading, &c.,	$15,000 00	
	Salaries and expenses,	3,827 55	
	Notes for Back Bay Lands,	4,810 68	
			23,638 23
198	*Essex Bridge Fund.*		
	Expenses of Bridge,		3,870 31
197	*Charles River & Warren Bridges Fund.*		
	Paid expenses of Bridges,		19,017 50
188	*Income Mass. School Fund*, 1866–7.		
	Paid Educational expenses,	$91,794 16	
	Amount to Fund,	4,658 63	
	Premium on Scrip,	2,382 41	
			98,835 20
	Educational Expenses.		
	Paid on sundry Accounts,		66,036 83
201	*Rogers' Book Fund.*		
	Paid on Investment,		1,000 00
	Amount carried forward,		$4,124,714 18

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STATEMENT XI.—PAYMENTS ON ACCOUNT OF SUNDRY FUNDS.

PAYMENTS—*Continued.*

Detail			
	Amount brought forward, . .	. . . .	$4,124,714 18
	Income School Fund for Indians.		
200	Paid for sundry Schools, ...	. . . .	150 00
	Income Todd Normal School Fund.		
199	Paid Treasurer Board of Education, .	. . . .	630 75
	Allotment Rolls.		
211	Paid sundry parties, ...	. . . .	547 97
	Massachusetts Volunteers.		
212	Paid sundry parties, ...	. . . .	22,619 59
	Returned Allotments.		
213	Paid sundry parties, ...	. . . .	113 33
	Coast Defences.		
156	Paid sundry expenses, ...	. . . .	8,350 17
	Volunteer Bounty.		
157	Paid Bounties to Volunteers, . .	. . . .	8,625 00
	Monthly Bounty.		
158	Paid sundry Regiments of Infantry, Cavalry, Artillery, &c., . . .	. . . .	27,992 12
	Agricultural College Fund.		
202	Paid on Investments, ...	. . . .	116,304 35
	Western Railroad Loan Sinking Fund.		
217	Paid Commissioners, ...	. . . .	40,000 00
	Union Loan Sinking Fund.		
189	Paid on Investments, ...	. . . .	1,000 00
	Norwich & Worcester R. R. Company.		
	Paid interest on Scrip, ...	. . . .	24,000 00
	Eastern Railroad Company.		
	Paid interest on Scrip, ...	. . . .	17,500 00
	Troy & Greenfield Railroad Company.		
172	Paid Commissioners on account of Road, Tunnel and Compensation, .	$846,430 82	
	Interest on Scrip, ...	96,156 17	
			942,586 99
	Scrip Loaned Railroad Corporations.		
210	Eastern Railroad Loan, ...	. . . .	75,000 00
	Amount carried forward, . .		$5,410,134 45

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STATEMENT XI.—PAYMENTS ON ACCOUNT OF SUNDRY FUNDS.

PAYMENTS—*Concluded.*

Detail			
	Amount brought forward, . .	. . .	$5,410,134 45
	Bounty Loan Sinking Fund.		
190	Paid on Investments, ...	$180,000 00	
	Western Railroad Stock, . . .	213,800 00	
	Notes and Mortgages Back Bay Lands,	4,810 68	
			398,610 68
	Income Bounty Loan Sinking Fund.		
190	Paid Bounty Loan Sinking Fund, .	$12,035 00	
	Premium on Scrip, ...	300 00	
			12,335 00
202	Income Agricultural Fund, . .	. . .	12,121 84
	Sales Back Bay Lands.		
214	Paid Commissioners Public Lands, .	$6,290 73	
	Bounty Loan Sinking Fund, .	6,290 73	
			12,581 46
	Payments from Ordinary Revenue on account of expenses of 1867 and previous years, as before stated, .	. . .	$5,845,783 43
			5,953,003 31
	Cash on hand, January 1, 1868:— On account of—		
	Bounty Loan Sinking Fund, . .	$163,486 78	
	Union Loan Sinking Fund, . .	45,043 35	
	Massachusetts Volunteers, . . .	57,189 73	
	Commissioners on Public Lands, .	15,476 88	
	Almshouse Loan Sinking Fund, . .	13,241 04	
	Income Massachusetts School Fund, .	97,452 83	
	Norwich and Worcester Railroad Co.,	12,000 00	
	Eastern Railroad Company, . .	6,875 00	
	Essex Bridge Fund, ...	2,345 20	
	Six per cent. Scrip, 1856, . . .	1,000 00	
	Todd Normal School Fund, . .	6,000 00	
	Income Todd Normal School Fund, .	795 26	
	Newburyport Bridge Fund, . .	226 26	
	Income Indian School Fund, . .	32 50	
	Agricultural College Fund, . .	6,724 65	
	Debt Extinguishment Fund, . .	53,992 68	
	Mass. War Loan Sinking Fund, .	105,650 00	
	Massachusetts School Fund, . .	17,296 65	
	Charles River and Warren Bridges Fund, ...	435 93	
	Income Rogers Book Fund, . .	60 00	
	Allotment Rolls, ...	284 34	
	Returned Allotments, ...	10 00	
	Harbor Compensation Fund, . .	8,857 81	
	Coast Defence Loan, ...	358,812 28	
	Sundry Loans, ...	1,390,606 50	
			2,363,895 67
	Total, ...		$14,162,682 41

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STATEMENT No. XII.

STATEMENT OF EXPENSES PROPERLY BELONGING TO THE YEARS 1866 AND 1867, WITH APPROPRIATIONS FOR 1867.

[Particulars of 1867 in Detailed Statement.]

Detail		Expenses 1866.	Expenses 1867.	Appropriations 1867.
	Legislative Department.			
	REGULAR SESSION.			
38	Senate salaries, . . .	$24,208 00	$31,212 00	$32,000 00
38	Senate mileage, . . .	414 00	348 00	400 00
39	House salaries, . . .	142,588 00	183,790 00	185,000 00
39	House mileage, . . .	2,189 00	2,054 00	2,300 00
40	Clerks, Senate and House,	6,125 00	6,600 00	6,600 00
41	Chaplains " " "	600 00	800 00	800 00
42	Preacher of Elec'n Sermon,	100 00	100 00	100 00
43	Sergeant-at-Arms, . .	2,400 00	2,500 00	2,500 00
44	Door-keepers, Messengers and Pages, . . .	10,693 00	14,579 50	15,700 00
45	Printing and binding for Senate, ...	13,110 95	11,464 52	†25,000 00
46	Printing blanks, circulars, &c.; Senate, . . .	759 90	700 00	700 00
47	Printing and binding for House, ...	27,368 27	18,406 75	†
48	Printing blanks, circulars, &c., House, . . .	930 58	800 00	800 00
49	Stationery for the Senate, .	1,097 56	962 00	1,000 00
50	Stationery for the House, .	2,568 57	2,115 70	2,400 00
51	Stationery and printing ordered by Serg't-at-Arms,	888 45	662 80	600 00
52	Legislative Contingent, .	2,767 23	1,985 95	2,000 00
53	Expenses of Legislative Committees, . . .	8,192 27	4,709 53	11,035 85
54	Witness fees before Committees, ...	122 79	1,069 90	1,600 00
		$247,123 57	$284,860 65	$270,535 85
	Executive Department.			
55	Governor's salary, . .	$5,000 00	$5,000 00	$5,000 00
56	Lt. Governor and Council, per diem and mileage, .	9,640 00	12,858 00	13,000 00
57	Governor's Private Secr'y,	2,000 00	2,000 00	2,000 00
58	Messengers, . . .	1,800 00	1,863 34	2,000 00
59	Postage, printing, &c., .	607 37	577 43	800 00
60	Executive Contingent, .	–	2,733 87	5,000 00
61	Council Contingent, . .	831 03	591 10	1,000 00
62	Council Milit'y Contingent,	3,937 83*	4,700 45*	8,000 00
		$23,816 23	$30,324 19	$36,800 00

* Extraordinary. † Joint Appropriation for Senate and House.

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STATEMENT XII.—EXPENSES BELONGING TO 1866 AND 1867, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1866.	Expenses 1867.	Appropriations 1867.
	Secretary's Department.			
63	Secretary's salary, . .	$2,500 00	$2,500 00	$2,500 00
64	1st and 2d Clerks, .	3,700 00	3,676 38	3,700 00
65	extra Clerks, . .	13,470 74	12,216 92	16,550 00
66	Census Clerks, . .	3,634 00*	4,353 06*	4,700 00
67	Messenger, . . .	1,000 00	1,000 00	1,000 00
68	Incidentals, . .	4,268 72	4,727 60	4,500 00
		$28,573 46	$28,473 96	$32,950 00
	Treasurer's Department.			
69	Treasurer's salary, . .	$3,500 00	$3,500 00	$3,500 00
70	Clerk, . . .	2,000 00	2,200 00	2,200 00
70	1st & 2d Ass't Clerks, .	3,400 00	3,400 00	3,400 00
71	extra Clerks, . .	5,548 98	2,982 43	2,950 00
72	Incidentals, . .	1,178 10	773 95	1,250 00
		$15,627 08	$12,856 38	$13,300 00
	Tax Commissioner's Department.			
73	Deputy Commissioner, .	$2,000 00	$2,000 00	$2,000 00
73	1st and 2d Clerks, .	1,500 00	3,200 00	3,200 00
73	extra Clerks, . .	8,818 12	7,544 00	10,650 00
73	Contingent, . .	1,684 19	1,984 61	1,800 00
		$14,002 31	$14,728 61	$17,650 00
	Auditor's Department.			
74	Auditor's salary, . .	$2,500 00	$2,500 00	$2,500 00
75	1st & 2d Clerks, . .	3,608 61	3,900 00	3,900 00
76	extra Clerks, . .	4,211 34	5,105 11	6,700 00
77	Incidentals, . .	340 93	378 53	400 00
		$10,660 88	$11,883 64	$13,500 00
	State House Expenses.			
78	Repairs, improvements and furniture, . . .	$9,928 12	$3,300 68	$3,500 00
79	Commis'ers on State House,	1,518 75*	1,481 25*	2,880 45
	Preservation of Battle Flags,	4,383 16*	–	–
80	Watchmen and Fireman at State House, . . .	5,520 00	5,500 00	5,500 00
81	Fuel and light, . . .	4,985 83	3,240 33	4,000 00
		$26,335 86	$13,522 26	$15,880 45

* Extraordinary.

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STATEMENT XII.—EXPENSES BELONGING TO 1866 AND 1867, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1866.	Expenses 1867.	Appropriations 1867.
	State Printing.			
82	Printing Public Documents, (estimated for 1867,) .	$28,341 17	$28,628 99	$30,000 00
83	Printing General Laws, .	5,643 74	4,848 17	6,000 00
84	Blue Book, . .	4,255 58	4,059 42	5,500 00
85	Publishing Laws, &c., .	400 00	400 00	500 00
86	Publishing Bank Returns, .	229 25	189 75	200 00
87	Assessors' Books and Blanks,	1,796 25	1,767 20	2,000 00
	Industrial Statistics, . .	9,139 46*	–	–
88	Term Reports, . . .	5,103 94	3,052 00	6,500 00
89	Engraving, Printing, &c., for State Scrip, . .	75 00*	1,850 91*	3,000 00
	Provincial Statutes, . .	2,891 84*	–	–
90	Registration Blanks, . .	498 01	500 00	500 00
91	Census Abstract, . .	–	4,739 44*	6,000 00
92	General Statutes, . .	–	3,188 82*	3,200 00
93	Gould's Invertebratæ, .	–	1,026 70*	4,000 00
94	Agricultural Report, . .	–	11,311 29	11,311 29
		$58,374 24	$65,512 69	$78,711 29
	Judiciary.			
95	Supreme Court, Judges' salaries, ...	$29,970 11	$30,500 00	$30,500 00
96	Clerk, ...	3,000 00	3,000 00	3,000 00
97	Reporter, ...	300 00	203 16	300 00
98	Expenses, ...	445 44	790 98	1,500 00
	Superior Court.			
99	Judges' salaries, . .	42,240 00	41,744 99	40,700 00
	Probate and Insolvency Court.			
100	Judges' salaries, . . .	20,640 00	21,500 00	22,200 00
101	Registers and assistants, .	26,520 00	26,100 00	26,600 00
102	Expenses, ...	1,494 80	950 70	2,500 00
	Police Courts.			
103	Justices, ...	32,914 13	22,543 83	22,500 00
104	Clerks, ...	13,272 73	7,721 67	7,700 00
	Boston Municipal Courts.			
105	Justices, ...	4,549 44	10,500 00	10,500 00
105	Clerks, ...	4,320 00	5,781 63	9,800 00
	Am'ts carried forward, .	$179,666 65	$171,336 46	$177,800 00

* Extraordinary.

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STATEMENT XII.—EXPENSES BELONGING TO 1866 AND 1867, ETC.

EXPENSES, &c.—*Continued.*

		Expenses 1866.	Expenses 1867.	Appropriations 1867.
	Am'ts brought forward, .	$179,666 65	$171,336 46	$177,800 00
Detail	*Taunton Municipal Court.*			
106	Justice, ...	1,200 00	1,000 00	1,000 00
106	Clerk, ...	720 00	600 00	600 00
	Attorney-Gen's Department.			
107	Attorney-General's salary,	3,500 00	3,422 23	3,500 00
108	Clerk, . . .	1,200 00	1,000 00	1,000 00
109	Incidentals, fees, &c., .	1,554 61	1,696 60	2,450 00
110	Law Library, . . .	129 50	193 85	200 00
111	District-Attorneys, . .	15,356 09	15,600 00	15,800 00
		$203,326 85	$194,849 14	$202,350 00
	Commis'r on Savings Banks.			
112	Compensation, . . .	$1,491 93	$3,000 00	$3,000 00
	Insurance Commissioner.			
113	Compensation, . . .	$1,000 00	$2,000 00	$2,000 00
113	Clerk, ...	500 00	1,500 00	1,500 00
113	Extra Clerks, . . .	513 16	8,800 06	‡2,000 00
113	Expenses, ...	566 55	1,860 57	600 00
		$2,579 71	$14,160 63	$6,100 00
	Insurance Commissioners.			
	Compensation, . . .	$1,500 00	–	–
	Clerks, ...	556 72	–	–
	Incidentals, . . .	217 92	–	–
		$2,274 64	–	–
	Scientific.			
	Board of Agriculture—			
114	Secretary's salary, .	$2,000 00	$2,500 00	$2,500 00
115	Secretary's Clerks, .	2,400 00	1,916 66	2,000 00
116	Secretary's expenses, .	248 57	229 76	250 00
117	Incidentals, . .	177 02	186 90	150 00
118	Members' travel, .	1,318 99	1,528 60	1,200 00
119	Agricultural societies, .	14,400 00	15,000 00	15,000 00
	Printing Agricultural Report, ...	12,750 94		–
120	State Cabinet, . . .	52 08	1,000 00*	1,000 00
121	Pleuro-Pneumonia, . .	463 12*	369 09*	20,000 00
		$33,810 72	$22,731 01	$42,100 00

* Extraordinary. † See State Printing.

‡ Balance payable from Fees for valuation of Life Policies.

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STATEMENT XII.—EXPENSES BELONGING TO 1866 AND 1867, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1866.	Expenses 1867.	Appropriations 1867.
	State Library.			
122	Books, &c., ...	$2,644 54	$2,300 00	$2,300 00
123	Librarian, ...	2,000 00	2,000 00	2,000 00
124	Librarian's Clerks, . .	1,138 75	1,300 00	1,300 00
		$5,783 29	$5,600 00	$5,600 00
	Charitable.			
125	Expenses Rainsford Island Hospital.	$25,152 58	$1,806 82	$10,000 00
126	Expenses Tewksbury Almshouse, ...	77,817 41	74,879 31	77,750 00
127	Exp's Bridgewater Almshouse, ...	39,946 15	36,597 30	56,000 00
128	Expenses Monson Almshouse, ...	52,247 61	64,888 59	60,000 00
129	Asylum for Blind, . .	20,000 00	20,000 00	20,000 00
130	Asylum for Deaf and Dumb,	18,045 62	19,610 31	21,500 00
131	School for Idiots, . .	12,000 00	15,000 00	22,200 00
132	State Paupers not in Almshouses—			
	Worcester Lunatic Hospital, ...	21,019 81	38,620 11	117,000 00
	Northampton Lunatic Hospital, ...	43,599 71	48,117 70	
	Taunton Lunatic Hospital,	28,073 54	31,105 71	
	Support by Cities and Towns, ...	8,629 92	20,460 84	15,194 67
	Burials, ...	2,335 50	5,209 75	6,500 00
	Transportation State Paupers, ...	8,233 35	10,000 00	10,000 00
133	Cases Settlement and Bastardy, ...	791 49	1,800 00	3,000 00
134	Ag't Board State Charities,	12,806 78	14,321 94	23,200 00
134	Secret'ry Board State Charities, ...	8,004 47	7,491 18	7,500 00
134	Exp's Board State Charities, ...	2,379 70	3,186 60	3,600 00
135	Coroners, ...	574 08	118 60	1,000 00
136	Indians, ...	4,163 54	5,179 87	5,709 00
137	Pensions, ...	411 00	358 00	500 00
138	Washingtonian Home, .	5,750 00	6,000 00	6,000 00
139	Eye and Ear Infirmary, .	3,500 00*	5,000 00*	5,000 00
140	Home for Friendless Women and Children, . .	2,000 00*	2,000 00*	2,000 00
	Am'ts carried forward, .	$396,982 26	$431,752 63	$473,653 67

* Extraordinary.

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STATEMENT XII.—EXPENSES BELONGING TO 1866 AND 1867, ETC.

EXPENSES, &c.—*Continued.*

		Expenses 1866.	Expenses 1867.	Appropriations 1867.
Detail	*Am'ts brought forward,* .	$396,982 26	$431,752 63	$473,653 67
	N. E. Hospital for Women and Children, . .	5,000 00*	–	–
	Alien Estates, . . .	646 11*	–	–
141	Female Moral Reform Society, ...	–	600 00*	600 00
142	Almshouse Sinking Fund, .	6,000 00*	6,000 00*	6,000 00
		$408,628 37	$438,352 63	$480,253 67
	Military—Adjutant-General's Department.			
143	Adj't-General's salary, .	$2,500 00	$2,500 00	$2,500 00
144	1st Clerk, ...	2,000 00	2,000 00	2,000 00
145	Extra Clerks and Messengers, ...	18,555 76	15,765 44	17,500 00
146	Incidentals, . . .	3,146 86	2,340 62	3,000 00
147	Quartermaster's and Ordnance Bureau, . .	18,340 24	12,533 19	16,489 10
148	Quartermaster's supplies, .	30,261 04	9,903 79	521,093 96
149	Surgeon-General's Bureau,	10,013 78	8,511 68	10,400 00
150	Medical Supplies, . .	756 45	246 20	500 00
151	Paymaster's Bureau, . .	8,258 26	3,326 67	3,600 00
152	Military Accounts, . .	9,803 68	3,833 96	10,000 00
153	Militia Bounty, . . .	75,931 00	126,090 50	172,197 00
154	Armory Rents, . . .	23,364 93	25,833 07	29,300 00
155	Bounty and Claim Agency,	7,356 48*	7,163 94*	8,000 00
156	Coast Defences, . . .	22,901 98*	11,701 97*	105,000 00
157	Volunteer Bounty, . .	19,250 00*	9,800 00*	12,000 00
158	Monthly Bounty, . .	100,000 00*	30,000 00*	34,000 00
159	Aid to Families of Vols., .	1,411,074 04*	1,214,674 02*	1,326,032 66
160	Aid to Non-resident Vols., .	12,128 22*	13,211 28*	30,000 00
161	Expenses on account of State Aid, . . .	1,181 35*	887 93*	3,100 00
162	Military Tactics, &c., . .	143 75	115 20	256 25
	Recruitment Fund, . .	9,800 00*	–	–
163	Disch'd Soldiers' Home, .	18,000 00*	15,000 00*	15,000 00
164	Soldiers' Nat'l Cemetery, .	6,197 05*	115 87*	200 00
	Preservation of Flags, .	4,383 16*	–	–
	Enlistment of Recruits, .	136 49*	–	–
165	Military Elections, . .	–	15 00	100 00
166	Expenses on acc't of U. S.,	65 00*	539 59*	539 59
		$1,815,549 52	$1,516,109 92	$2,322,808 56

* Extraordinary.

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STATEMENT XII.—EXPENSES BELONGING TO 1866 AND 1867, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1866.	Expenses 1867.	Appropriations 1867.
	Reformatory.			
167	State Police, ...	$81,939 14	$129,660 99	$157,800 00
168	Expenses State Prison, .	110,482 34	97,675 71	100,000 00
169	Expenses Reform School, .	59,557 25	60,551 82	65,000 00
170	Nautical School, . .	51,544 27	54,135 29	52,000 00
171	Exp's Industrial School, .	22,551 11	26,662 86	28,000 00
172	Arrest of Fugitives, . .	2,201 29	725 08	2,000 00
173	Agent for Discharged Convicts, ...	1,799 82	1,795 94	1,800 00
174	Asylum for Discharged Female Prisoners, . .	2,500 00*	2,500 00*	2,500 00
		$332,575 22	$373,707 69	$404,100 00
	Public Buildings.			
175 6–7	State Almshouses, . .	$24,033 67	$45,107 46	$46,502 94
168	Northampton Lun. Hosp'l, .	2,000 00	3,000 00	3,000 00
	Rainsford Island Hospital, .	4,728 00	–	–
169	State Prison, . . .	4,999 94	37,906 84	50,000 00
170	Cambridge Arsenal, . .	1,803 24	557 95	800 00
171	State House, . . .	–	6,022 92	20,000 00
		$37,564 85*	$92,595 17*	$120,302 94
172	Commissioners on Troy and Greenfield Railroad, .	$579,774 79*	$843,038 90*	$1,298,779 85
172	*Troy & Greenfield R. R. Co.* Interest on Scrip, . .	$98,934 99*	$96,431 17*	†
	Sheriffs' Accounts.			
173	Distributing documents, &c.,	$348 36	$500 00	$700 00
174	Inspector of Gasmeters, .	$3,000 00	$3,000 00	$3,000 00
175	Dividend Tax, . . .	–	$54,966 13*	$54,966 13
176	Corporation Tax, . .	$960,650 42	$1,122,815 82	‡
177	Annuities Martha Johonnot, ...	$1,372 00	$1,280 00	$1,400 00

* Extraordinary. † Charged under appropriation for Commissioners.
‡ Acts 1864, '65, chapters 298 and 283.

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STATEMENT XII.—EXPENSES BELONGING TO 1866 AND 1867, ETC.

EXPENSES, &c.—*Continued.*

Detail		Expenses 1866.	Expenses 1867.	Appropriations 1867.
178	Gratuities, . .	$346 66*	$540 00*	$540 00
179	Weights and Measures, .	$17 50*	$1,132 50*	$1,200 00
180	Harbor Commissioners, .	$4,696 87*	$8,873 75*	$10,000 00
181	Improvements in Boston Harbor, ...	–	$3,189 97*	$200,000 00
	Commissioners on Harbors and Flats, . . .	$600 21*	–	–
182	Commissioners on River Obstructions, . . .	$4,640 07*	$1,889 12*	$7,000 00
183	Agricultual College Scrip, .	$556 94*	$317 00*	$317 00
184	Universal Exposition, .	$149 00*	$9,806 34*	$10,000 00
	Experts, ...	$307 10*	–	–
	Premium on Coin, . .	$294,186 04*	$275,933 93*	–
185	Bust of Abraham Lincoln,	–	$2,500 00*	$2,500 00
	Commissioners on Hours of Labors, ...	$1,356 99*	–	–
	Commissioner on Printing,	$400 00*	–	–
186	Museum of Zoölogy, . .	–	$10,000 00*	$10,000 00
187	Emergency Fund, . .	–	$5,925 07*	$10,000 00
	Mass. War L. S. Fund. Amount from State Tax, .	–	$105,650 00*	$105,650 00

* Extraordinary.

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STATEMENT XII.—EXPENSES BELONGING TO 1866 AND 1867, ETC.

EXPENSES, &c.—*Concluded.*

	Expenses 1866.	Expenses 1867.	Appropriations 1867.
Detail *Union Loan Sinking Fund.*			
Amount from State Tax, .	$116,000 00*	$41,950 00*	$41,950 00
Bounty Loan Sinking Fund.			
Amount from State Tax, .	$122,300 00*	$131,380 00*	$131,380 00
Discount on Bounty Loan Scrip, ...	$72,670 40*	-	-
*Interest.**			
On Union Fund Loan, . .	$210,000 00	$210,000 00	-
Bounty Fund Loan, . .	529,235 68†	433,527 00	-
Coast Defence Loan, . .	44,400 00	44,400 00	-
Mass. War Loan, . . .	-	174,225 00	-
Consolidation Statutes Loan,	7,500 00	7,500 00	-
Hosp. and State Prison Loans,	17,640 00	17,640 00	-
State House Loan, . .	8,250 00	8,250 00	-
Almshouse Loan, . . .	10,500 00	10,500 00	-
Loans of 1861, (Fund'g Debt,)	17,475 00	17,470 00	-
Three Years Loan, . .	9,418 90	64,377 19	-
Seven per cent. Loan, . .	62,456 68	90,231 36	-
Seven-Thirty Loan, . .	115,732 31	204 26	-
Deposit Loan, . . .	142,201 74	52,404 73	-
Temporary Loan and Deposits,	3,549 82	38,487 88	-
Back Bay Lands Loan, . .	11,000 00	11,000 00	-
Mass. Volunteers, . . .	5,274 09	2,685 03	-
Miscellaneous, . . .	6,612 50	3 19	-
	$1,201,246 72	$1,182,905 64‖	-

* Extraordinary. † Including cost of Exchange.

‖ Not including interest on Troy and Greenfield Loan, for which, see page 57 of this Report.

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STATEMENT No. XIII.

DETAILS No. 1.

STATE TAX FOR 1867.

[Acts 1867, Chap. 104.]

COUNTIES.	Tax.	Total.
Suffolk,	$1,740,850 00	
Essex,	476,250 00	
Middlesex,	786,050 00	
Worcester,	443,500 00	
Hampshire,	109,700 00	
Hampden,	180,800 00	
Franklin,	74,750 00	
Berkshire,	150,400 00	
Norfolk,	468,300 00	
Bristol,	304,750 00	
Plymouth,	159,200 00	
Barnstable,	81,250 00	
Dukes,	12,050 00	
Nantucket,	12,150 00	
Total amount assessed,		$5,000,000 00
Total amount paid within the year, on Tax for 1867,		$4,939,680 81
Total amount unpaid January 1, 1868,		60,319 19
Received on account of State Tax for 1866,		12,151 78

DETAILS No. 2.

CORPORATION TAX.

[Acts 1865, Chap. 283.]

Amount received of sundry Corporations,	$1,498,937 49

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DETAILS No. 3.

SAVINGS BANK TAX.

[Acts 1862, Chap. 224.]

SUFFOLK COUNTY.		
Franklin Institution for Savings,	$3,828 25	
Provident Institution for Savings,	36,662 00	
Suffolk Savings Bank,	21,004 74	
East Boston Savings Bank,	1,281 45	
Chelsea Savings Bank,	1,301 04	
Boston Five Cents Savings Bank,	28,186 53	
Mercantile Savings Institution,	1,236 63	
South Boston Five Cents Savings Bank,	396 67	
Boston Penny Savings Bank,	1,053 22	
Union Institution for Savings,	2,929 76	
West Boston Five Cents Savings Bank,	140 60	
		$98,020 89
ESSEX COUNTY.		
Andover Savings Bank,	$2,193 61	
Danvers Savings Bank,	1,952 70	
Cape Ann Savings Bank,	1,605 97	
Haverhill Savings Bank,	5,802 28	
Essex Savings Bank,	3,985 29	
Lynn Institution for Savings,	2,316 63	
Newburyport Institution for Savings,	10,595 51	
Rockport Savings Bank,	379 11	
Salem Savings Bank,	13,763 00	
Provident Institution for Savings, Amesbury,	2,965 64	
Lynn Five Cents Savings Bank,	1,542 74	
Newburyport Five Cents Savings Bank,	1,549 71	
Warren Five Cents Savings Bank,	1,353 63	
Salem Five Cents Savings Bank,	2,335 35	
Beverly Five Cents Savings Bank,	49 07	
		52,390 24
MIDDLESEX COUNTY.		
Cambridge Institution for Savings,	$2,839 77	
Cambridgeport Savings Bank,	1,280 41	
Warren Institution for Savings,	8,100 49	
Middlesex Institution for Savings,	3,468 17	
Framingham Savings Bank,	1,933 75	
City Institution for Savings, Lowell,	9,424 75	
Lowell Institution for Savings,	5,979 62	
Mechanics' Institution for Savings,	2,751 61	
Malden Savings Bank,	308 33	
Marlborough Savings Bank,	607 40	
Institution for Savings, Newton,	418 30	
Waltham Savings Bank,	1,157 01	
Brighton Five Cents Savings Bank,	170 46	
Charlestown Five Cents Savings Bank,	2,745 18	
East Cambridge Five Cents Savings Bank,	1,435 53	
Amounts carried forward,	$42,611 78	$150,411 13

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STATEMENT XIII. Savings Bank Tax. DETAILS 3.

SAVINGS BANK TAX—*Continued.*

Amounts brought forward, ...	$42,611 78	$150,411 13
MIDDLESEX COUNTY—*Con.*		
Lowell Five Cents Savings Bank, . . .	5,180 14	
Natick Five Cents Savings Bank, . . .	255 23	
Hopkinton Savings Bank, ...	13 29	
Stoneham Five Cents Savings Bank, . .	193 96	
West Cambridge Five Cents Savings Bank, .	332 76	
Woburn Five Cents Savings Bank, . . .	470 55	
Arlington Five Cents Savings Bank, . .	376 09	
		49,433 80
WORCESTER COUNTY.		
Clinton Savings Bank, ...	$948 20	
Fitchburg Savings Bank, ...	5,426 66	
Lancaster Savings Bank, ...	1,911 60	
Milford Savings Bank, ...	1,080 23	
Millbury Savings Bank, ...	574 61	
North Brookfield Savings Bank, . . .	371 59	
Southbridge Savings Bank, ...	1,663 66	
Winchendon Savings Bank, ...	555 19	
Worcester County Institution for Savings, .	16,178 73	
Worcester Mechanics' Savings Bank, . .	5,753 95	
Worcester Five Cents Savings Bank, . .	1,431 41	
People's Savings Bank, Worcester, . . .	2,404 12	
Leominster Savings Bank, ...	69 30	
Athol Savings Bank, ...	75 36	
		38,444 61
HAMPSHIRE COUNTY.		
Northampton Institution for Savings, . .	$2,676 80	
Ware Savings Bank, ...	3,029 80	
Holyoke Savings Bank, ...	650 17	
Amherst Savings Bank, ...	80 49	
		6,437 26
HAMPDEN COUNTY.		
Chicopee Savings Bank, ...	$829 80	
Hampden Savings Bank, ...	1,717 96	
Springfield Institution for Savings, . . .	8,894 92	
Westfield Savings Bank, ...	893 84	
Springfield Five Cents Savings Bank, . .	2,415 02	
		14,751 54
FRANKLIN COUNTY.		
Franklin Savings Institution, ...	$4,947 61	
Shelburne Falls Five Cents Savings Bank, .	1,227 94	
		6,175 55
BERKSHIRE COUNTY.		
North Adams Savings Bank, ...	$934 09	
Lee Savings Bank, ...	717 74	
Berkshire County Savings Bank, ...	3,015 38	
		4,667 21
Amount carried forward, ...	. . .	$270,321 10

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SAVINGS BANK TAX—*Concluded.*

Amount brought forward, ...	. . . .	$270,321 10
NORFOLK COUNTY.		
Canton Institution for Savings, ...	$596 32	
Cohasset Savings Bank, ...	827 51	
Dedham Institution for Savings, . . .	3,221 27	
Dorchester Savings Bank, ...	941 27	
Quincy Savings Bank, ...	1,956 95	
Randolph Savings Bank, ...	556 81	
Roxbury Institution for Savings, . . .	5,007 41	
Weymouth and Braintree Institution for Savings,	1,807 15	
Foxborough Five Cents Savings Bank, . .	232 11	
Eliot Five Cents Savings Bank, . . .	817 93	
		15,964 23
BRISTOL COUNTY.		
Attleborough Savings Bank, ...	$121 03	
Fairhaven Institution for Savings, . . .	1,301 40	
Fall River Savings Bank, ...	11,895 58	
New Bedford Institution for Savings, . .	20,526 42	
Bristol County Savings Bank, ...	5,325 28	
Fall River Five Cents Savings Bank, . .	1,967 06	
New Bedford Five Cents Savings Bank, . .	6,302 03	
Citizens' Savings Bank, Fall River, . . .	4,769 78	
North Easton Savings Bank, ...	301 21	
		52,509 79
PLYMOUTH COUNTY.		
Abington Savings Bank, ...	$1,295 84	
Hingham Institution for Savings, . . .	4,194 12	
North Bridgewater Savings Bank, . . .	745 35	
Plymouth Savings Bank, ...	5,694 90	
Scituate Savings Bank, ...	287 06	
South Scituate Savings Bank, ...	1,079 64	
Plymouth Five Cents Savings Bank, . .	579 92	
Wareham Savings Bank, ...	1,269 80	
		15,146 63
BARNSTABLE COUNTY.		
Barnstable Institution for Savings, . . .	$3,657 64	
Seaman's Savings Bank, ...	1,579 54	
Cape Cod Five Cents Savings Bank, . .	805 19	
Wellfleet Savings Bank, ...	284 81	
		6,327 18
Nantucket Institution for Savings, . . .	. . .	1,620 42
Total, ...	. . .	$361,889 35

DETAILS No. 4.

ANNUAL INSURANCE TAX.

[Gen. Stat., Chap. 8; Acts 1862, '64, Chaps. 222 and 208.]

Received from sundry Agents, ...	$80,355 82

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DETAILS No. 5.

SEMI-ANNUAL INSURANCE TAX.

[Gen. Stat., Chap. 58; Acts 1862, '64, Chaps. 222 and 208.]

Mutual Fire Insurance Com-Companies.		
Abington, ...	Abington, .	$40 89
Annisquam Mutual, . .	Gloucester, .	3 22
Arkwright, ...	Boston, . .	573 42
Attleborough, . . .	Attleborough, .	14 77
Barnstable County, . .	Barnstable, .	97 49
Berkshire, ...	Pittsfield, . .	28 86
Boston Manufacturers', . .	Boston, . .	1,741 77
Boot and Shoe Manufactur'rs,	Lynn, . .	63 53
Bristol County, . . .	New Bedford, .	54 38
Cambridge Mutual, . .	Cambridge, .	142 49
Citizens' Mutual, . . .	Brighton, . .	162 53
City, ...	Roxbury, . .	19 91
Cohasset Mutual, . . .	Cohasset, . .	9 85
Conway Mutual, . . .	Conway, . .	101 21
Dedham Mutual, . . .	Dedham, . .	62 46
Dorchester Mutual, . .	Dorchester, .	536 98
Essex Mutual, . . .	Salem, . .	42 75
Fitchburg Mutual, . . .	Fitchburg, .	520 34
Franklin, ...	Greenfield, .	84 25
Groveland Mutual, . .	Groveland, .	38 06
Hampshire Mutual, . .	Northampton, .	92 38
Hingham Mutual, . . .	Hingham, . .	311 27
Holyoke Mutual, . . .	Salem, . .	790 63
Housatonic, ...	Stockbridge, .	30 21
Independent Mutual, . .	Boston, . .	378 30
India Mutual, . . .	Boston, . .	689 26
Lowell Mutual, . . .	Lowell, . .	43 14
Lynn Mutual, . . .	Lynn, . .	44 20
Marlborough Mutual, . .	Marlborough, .	31 69
Massachusetts Mutual, . .	Boston, . .	410 37
Mechanics' Mutual, . .	Boston, . .	915 78
Merchants' and Farmers' .	Worcester, .	877 77
Merrimack Mutual, . .	Andover, . .	159 74
Middlesex Mutual, . .	Concord, . .	321 74
Milford Mutual, . . .	Milford, . .	13 59
Mutual Assurance, . .	Springfield, .	72 05
Mutual Safety, . . .	South Reading,	101 80
Newburyport Mutual, . .	Newburyport, .	1 73
Norfolk Mutual, . . .	Dedham, . .	518 96
People's Mutual, . . .	Worcester, .	2,494 42
Quincy Mutual, . . .	Quincy, . .	1,326 80
Salem Mutual, . . .	Salem, . .	127 81
Salisbury and Amesbury, .	Amesb'ry Mills,	3 90
Saugus Mutual, . . .	Saugus, . .	42 69
South Danvers Mutual, . .	South Danvers,	30 61
Amount carried forward, ...		$14,170 20

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INSURANCE TAX—*Continued.*

Amount brought forward,	. . . .	$14,170 20
Traders' and Mechanics',	Lowell,	400 35
Union Mutual,	Boston,	392 60
Westford Mutual,	Westford,	7 67
Westfield Mutual,	Westfield,	15 47
Weymouth and Braintree,	Braintree,	76 09
Worcester Mutual,	Worcester,	675 58
Worcester Manufacturers',	Worcester,	673 47
West Newbury Mutual,	West Newbury,	36 27
Mutual Protection,	Charlestown,	9 63
Ocean Mutual,	New Bedford,	835 50
Mutual Fire and Marine Insurance Companies.		
Atlantic Mutual,	Provincetown,	323 70
China Mutual,	Boston,	3,521 29
Commercial Mutual Marine,	New Bedford,	703 54
Gloucester Fishing,	Gloucester,	163 32
Hingham & Cohasset Fishing,	Cohasset,	1 71
Merchants',	Newburyport,	478 18
Mutual Marine,	New Bedford,	92 49
New England Mutual Marine,	Boston,	7,097 57
Pacific Mutual,	New Bedford,	2,104 58
Union Mutual,	New Bedford,	1,784 66
Home Fire and Marine Insurance Companies.		
American,	Boston,	2,695 89
Bay State,	Worcester,	517 76
Beverly,	Beverly,	522 01
Boston,	Boston,	2,827 58
Boylston,	Boston,	4,734 49
City Fire,	Boston,	367 15
Eliot Fire,	Boston,	1,170 91
Equitable Marine,	Provincetown,	147 41
Fireman's,	Boston,	1,918 00
Franklin,	Boston,	1,384 33
Gloucester Marine,	Gloucester,	335 76
Hide and Leather,	Boston,	107 54
Howard Fire,	Boston,	513 76
Lynn Mechanics',	Lynn,	6 38
Manufacturers',	Boston,	3,371 96
Merchants',	Boston,	1,656 48
Mercantile,	Boston,	1,411 32
National,	Boston,	2,398 83
Neptune,	Boston,	6,155 17
Amount carried forward,	. . . .	$63,251 23

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STATEMENT XIII. Insurance Tax, &c. DETAILS 5 TO 7.

INSURANCE TAX—*Concluded.*

Amount brought forward,	. . . .	$63,251 23	
North American, . . .	Boston, . .	760 58	
Prescott, ...	Boston, . .	770 71	
Salem Marine, . . .	Salem, . .	365 25	
Shoe and Leather Dealers', .	Boston, . .	1,195 86	
Springfield Fire and Marine,	Springfield, .	1,368 79	
Suffolk Fire, ...	Boston, . .	903 45	
Washington, ...	Boston, . .	4,883 29	
Massachusetts Hospital Life, .	Boston, . .	45,985 89	
		$119,485 05	
Received on account of 1866,	. . . .	1,703 26	
			$121,188 31

DETAILS No. 6.

LIFE INSURANCE COMPANIES.

[Gen. Stat., Chap. 58; Acts 1867, Chap. 267.]

Agents for New York Companies, ...	$4,260 81
for Massachusetts Companies, ...	994 95
for Connecticut Companies, ...	2,308 74
for Vermont Companies, ...	39 91
for Wisconsin Companies, ...	211 58
for New Jersey, ...	906 93
for Pennsylvania Companies, ...	16 11
for Rhode Island Companies, ...	4 28
for Ohio Companies, ...	13 91
	$8,757 22

DETAILS No. 7.

COAL AND MINING COMPANIES.

[Acts 1864, '65, Chaps. 208 and 283.]

Amount received of sundry Coal and Mining Companies, .	$31,292 61

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DETAILS No. 8.

FEES FROM COURTS OF INSOLVENCY.

[Gen. Stat., Chap. 118.]

By Jonathan Higgins, Register of Barnstable County,	$26 00
A. J. Waterman, Register of Berkshire County,	220 00
John Daggett, Register of Bristol County,	–
A. S. Cushman, Register of Bristol County,	399 00
A. C. Goodell, Register of Essex County,	945 00
C. J. J. Ingersoll, Register of Franklin County,	–
Chester C. Conant, Register of Franklin County,	52 00
Samuel B. Spooner, Register of Hampden County,	595 00
Luke Lyman, Register of Hampshire County,	263 00
J. H. Tyler, Register of Middlesex County,	1,468 00
William Barney, Register of Nantucket County,	–
J. H. Cobb, Register of Norfolk County,	746 00
D. E. Damon, Register of Plymouth County,	177 00
W. C. Brown, Register of Suffolk County,	2,371 00
J. J. Piper, Register of Worcester County,	757 00
	$8,019 00

DETAILS No. 9.

GAS-LIGHT COMPANIES.

[Acts 1861, Chap. 168.]

Adams,	$7 85	*Am't brought forward,*	$3,972 32
Boston,	2,202 62	Milford,	36 89
Brookline,	89 61	Malden and Melrose,	47 73
Beverly,	8 48	Marblehead,	2 23
Citizens', Quincy,	7 27	North Bridgewater,	4 65
Citizens', So. Reading,	24 41	New Bedford,	196 90
Clinton,	27 83	Nantucket,	1 71
Charlestown,	200 74	Newburyport,	29 02
Chelsea,	161 64	Newton and Watertown,	29 29
Cambridge,	150 28	Northampton,	34 11
Chicopee,	32 59	North Attleborough,	31 56
Dorchester,	60 70	North Adams,	14 41
Danvers,	2 33	Pittsfield,	57 65
Dedham,	30 14	Plymouth,	5 71
East Boston,	84 91	Roxbury,	367 61
Fall River,	34 76	Salisbury and Amesbury,	1 46
Fitchburg,	49 65	South Boston,	206 66
Great Barrington,	5 82	Salem,	197 52
Greenfield,	12 80	Springfield,	104 56
Gloucester,	15 42	Taunton,	76 15
Haverhill,	29 61	Westfield,	6 35
Jamaica Plain,	85 21	Ware,	7 79
Lawrence,	210 32	Woburn,	14 50
Lowell,	337 77	Waltham,	46 56
Lynn,	81 38	West Cambridge,	5 54
Manufacturers', F. River,	18 18	Worcester,	139 37
Am't carried forward,	$3,972 32	Totals,	$5,638 25

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DETAILS No. 10.

ALIEN PASSENGERS.

[Acts 1863, Chap. 240.]

Received of H. B. Wheelwright, Agent, Boston, Commutation of Fees for Alien Passengers,	$22,406 00
Received of Ephraim Burr, Salem,	45 00
of E. E. Ephraim,	28 50
	$22,479 50

DETAILS No. 11.

BOARD OF STATE CHARITIES.

[Acts 1863, Chap. 240.]

Received of H. B. Wheelwright, for support of State Paupers in sundry Hospitals, Almshouses, etc.,	$6,452 82

DETAILS No. 12.

ALIEN ESTATES.

[Gen. Stat., Chap. 95.]

Received of F. E. Parker, Public Administrator—		
For Estate of George Brown,	$36 19	
of Joseph Brown,	95 59	
of Smith Nelson,	33 23	
of Wm. H. Maffitt,	20 26	
		$185 27
Received of Geo. Foster, Public Administrator—		
For Estate of D. M. Sullivan,	$140 61	
of Geo. Goodell,	145 00	
		285 61
Received of Duncan Bradford, Public Adm'trator—		
For Estate of Wm. Honley,	. . .	152 01
Received of James Schouler, Public Adm'trator—		
For Estate of Jno. White,	. . .	34 12
		$657 01

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DETAILS No. 13.

INCOME FROM STATE PRISON.

[Acts 1864, Chap. 303.]

Received of Gideon Haynes, Warden, ...	$118,011 10

DETAILS No. 14.

INCOME FROM STATE REFORM SCHOOL.

[Gen. Stat., Chap. 76.]

Received of George C. Davis, Treasurer, ...	$16,736 98

DETAILS No. 15.

INCOME FROM NAUTICAL SCHOOL.

[Gen. Stat., Chap. 76.]

Received of Chas. W. Reed, Treasurer, ...	$6,780 04

DETAILS No. 16.

INCOME FROM STATE ALMSHOUSES.

[Acts 1867, Chap. 34.]

From State Almshouse at Monson, . . .	$337 13	
at Bridgewater, . .	851 65	
at Tewksbury, . . .	2,805 92	
		$3,994 70

DETAILS No. 17.

INCOME FROM RAINSFORD ISLAND HOSPITAL.

Received from M. M. Nye, Superintendent, ...	$71 42

DETAILS No. 18.

SECRETARY'S FEES.

[Gen. Stat., Chap. 14.]

Amount of Fees received for the year 1866, ...	$2,747 32

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DETAILS No. 19.

COMMISSIONS.

[Acts 1862, Chap. 109.]

Amount received for Commissions issued in 1866, . . .	$2,480 00

DETAILS No. 20.

HAWKERS' AND PEDDLERS' LICENSES.

[Gen. Stat., Chap. 50.]

Amount received for Licenses during the year 1866, . .	$15,580 00

DETAILS No. 21.

RAILROAD COMPANIES.

[Acts 1864, Chap. 167.]

Received of sundry Railroad Companies for Reports, . .	$1,280 00

DETAILS No. 22.

INCOME UNION LOAN SINKING FUND.

Received interest on Securities in this Fund, ...	$188,460 00

DETAILS No. 23.

BANK TAX FOR 1866.

[Gen. Stat., Chap. 57, Sect. 89.]

Hide and Leather, Boston, ...	$8,732 10
Webster, Boston, ...	5,000 00
	$13,732 10

DETAILS No. 24.

INCOME BACK BAY LANDS FUND.

Received interest on sundry investments, ...	$20,217 92

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DETAILS No. 25.

INTEREST ON DEPOSITS.

[Gen. Stat., Chap. 57.]

Received of National Revere Bank,	$21,233 29
of National Bank of Mutual Redemption,	17,881 21
of Old Colony National Bank,	2,547 71
of Second National Bank,	971 53
	$42,633 74

DETAILS No. 26.

SENATE COMPENSATION.

Amount refunded to Treasury by Lucius W. Pond, Senator from Worcester,	$153 00

DETAILS No. 27.

RE-IMBURSEMENT OF BOUNTIES.

[Res. 1865, Chap. 68.]

Received of the following City and Town on account of Bounties illegally re-imbursed from the State Treasury:—

City of Worcester,	$100 00
Town of Dorchester,	100 00
	$200 00

DETAILS No. 28.

CASES SETTLEMENT AND BASTARDY.

[Acts 1863, Chaps. 127 and 240.]

Amount received from sundry parties,	$700 00

DETAILS No. 29.

FINES AND FORFEITURES, SUPREME JUDICIAL COURT.

[Gen. Stat., Chap. 121.]

By George C. Wilde, Clerk,	$423 70

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DETAILS No. 30.

PREMIUM ON MASSACHUSETTS WAR LOAN.

Received premium on Scrip sold, ...	$3,551 42

DETAILS No. 31.

INTEREST ON MASSACHUSETTS WAR LOAN.

Received of sundry parties, accrued interest on Scrip sold, .	$7,853 10

DETAILS No. 32.

INTEREST ON SUNDRY TAXES.

Received Interest on Annual Insurance Tax, ...	$89 45
on Semi-Annual Insurance Tax, . .	20 88
on Coal and Mining Companies Tax, .	44 38
on Corporation Tax, ...	3,606 90
on Savings Bank Tax, ...	14 16
on Bank Tax, ...	119 63
	$3,895 40

DETAILS No. 33.

PER CENT. ON STATE TAX.

[Acts 1867, Chap. 104.]

Received from Town of Ashfield, ...	$21 38
of Hadley, ...	39 00
	$60 38

DETAILS No. 34.

CONFISCATED LIQUORS.

Received on account of Liquors seized by the State Police and confiscated by order of the Court, ...	$3,796 13

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DETAILS No. 35.

INSURANCE LICENSES.

[Acts 1867, Chap. 267.]

Received of J. E. Sanford, Commissioner, on account of sundry parties, ...	$5,935 50

DETAILS No. 36.

STATE AID.

Amount returned to State Treasury, ...	$421 33

DETAILS No. 37.

MISCELLANEOUS ACCOUNTS.

Commissioners on River Obstructions, . . .	$150 00	
Attorney-General's Fees, Costs, &c., . . .	58 79	
Militia Bounty, ...	31 60	
Military Fines, ...	9 00	
Soldiers' Record Books, ...	5 67	
House Mileage, ...	1 00	
Interest on Bounty Fund Loan, ...	3 75	
		$259 81

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STATEMENT No. XIV.

LEGISLATURE—REGULAR SESSION.

DETAILS No. 38.

SENATE PAY-ROLL.

[Res. 1867, Chap. 92; Acts 1867, Chaps. 4 and 358.]

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
1st Suffolk,	Frank B. Fay,	Chelsea,	5	$1 00	153	$765 00	$766 00
2d "	Martin Griffin,	Boston,	5	1 00	153	765 00	766 00
3d "	A. O. Allen,	Boston,	5	1 00	153	765 00	766 00
4th "	A. M. McPhail, Jr.,	Boston,	5	1 00	153	765 00	766 00
5th "	S. G. Bowdlear,	Boston,	5	1 00	153	765 00	766 00
6th "	Sumner Crosby,	Boston,	5	1 00	153	765 00	766 00
1st Essex,	George H. Sweetser,	Saugus,	10	2 00	153	765 00	767 00
2d "	Benjamin C. Perkins,	South Danvers,	20	4 00	153	765 00	769 00
3d "	Charles J. Noyes,	Haverhill,	35	7 00	153	765 00	772 00
4th "	Albert W. Stevens,	Newburyport,	40	8 00	153	765 00	773 00
5th "	Frederick W. Choate,	Beverly,	20	4 00	153	765 00	769 00
1st Middlesex,	Moses A. Dow,	Charlestown,	5	1 00	153	765 00	766 00
2d "	George O. Brastow,	Somerville,	5	1 00	153	765 00	766 00
3d "	Joseph A. Pond,	Brighton,	5	1 00	153	1,530 00	1,531 00
4th "	George L. Sawin,	Natick,	20	4 00	153	765 00	769 00
5th "	Charles M. Howe,	Marlborough,	35	7 00	153	765 00	772 00
6th "	George P. Elliot,	Billerica,	25	5 00	153	765 00	770 00
7th "	Joshua N. Marshall,	Lowell,	30	6 00	153	765 00	771 00
1st Worcester,	Lucius W. Pond,	Worcester,	45	9 00	153	612 00	621 00*
2d "	George S. Ball,	Upton,	35	7 00	153	765 00	772 00
3d "	Luther Hill,	Spencer,	65	13 00	153	765 00	778 00

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STATEMENT XIV. Senate Pay-Roll. DETAILS 38.

4th Worcester,	John G. Mudge,	Petersham,	95	$19 00	153	$765 00	$784 00	
5th "	John H. Lockey,	Leominster,	45	9 00	153	765 00	774 00	
1st Hampden,	Henry Alexander, Jr.,	Springfield,	100	20 00	153	765 00	785 00	
2d "	Hinsdale Smith,	Agawam,	105	21 00	153	765 00	786 00	
Hampshire,	Edmund H. Sawyer,	Easthampton,	120	24 00	153	765 00	789 00	
Franklin,	Christopher A. Stebbins,	Deerfield,	115	23 00	153	705 00	788 00	
Berkshire,	S. W. Bowerman,	Pittsfield,	150	30 00	153	765 00	795 00	
B'kshire & Ham'shire,	Joseph Tucker,	Lenox,	160	32 00	153	765 00	797 00	
1st Norfolk,	R. M. Morse, Jr.,	West Roxbury,	5	1 00	153	765 00	766 00	
2d "	Charles Endicott,	Canton,	20	4 00	153	765 00	769 00	
3d "	Elisha C. Monk,	Stoughton,	20	4 00	153	765 00	769 00	
1st Plymouth,	Everett Robinson,	Middleborough,	35	7 00	153	765 00	772 00	
2d "	William L. Reed,	Abington,	25	5 00	153	765 00	770 00	
Norfolk & Plymouth,	Benjamin F. Pratt,	Weymouth,	15	3 00	153	765 00	768 00	
1st Bristol,	Caleb Swan,	Easton,	25	5 00	153	765 00	770 00	
2d "	Edwin L. Barney,	New Bedford,	60	12 00	153	765 00	777 00	
3d "	S. Angier Chace,	Fall River,	55	11 00	153	765 00	776 00	
Cape,	Chester Snow,	Harwich,	90	18 00	153	765 00	783 00	
Island,	Erasmus Gould,	Falmouth,	75	15 00	153	765 00	780 00	
			–	$348 00	–	$31,212 00	$31,560 00	

Senate Compensation,	$31,212 00
Senate Mileage,	348 00
Amount carried forward,	$31,560 00

* Mr. Pond declined to accept the $1 per day extra compensation voted by the Legislature, consequently receiving a per diem of only $4.

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LEGISLATURE — REGULAR SESSION.

DETAILS No. 39.

HOUSE OF REPRESENTATIVES PAY-ROLL.

[Res. 1867, Chap. 92; Acts 1867, Chaps. 4 and 358.]

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
	Amount brought forward,	. . . .	. .	. . .	. . .	. . .	$31,560 00
1st Suffolk, . .	Edwin Wright, . .	Boston, . .	5	$1 00	153	$765 00	
	Wesley A. Gove, . .	Boston, . .	5	1 00	153	765 00	
	Samuel Small, . .	Boston, . .	5	1 00	153	765 00	
2d " . .	Michael D. Collins, .	Boston, . .	–	–	153	765 00	
	James B. Reed, . .	Boston, . .	–	–	153	765 00	
	John Miller, . . .	Boston, . .	–	–	153	765 00	
3d " . .	Avery Plumer, . .	Boston, . .	–	–	153	765 00	
	Horace H. Coolidge, .	Boston, . .	–	–	153	765 00	
	Lyman S. Hapgood, .	Boston, . .	–	–	153	765 00	
4th " . .	Hiram S. Shurtleff, .	Boston, . .	–	–	153	765 00	
	Dexter S. King, . .	Boston, . .	–	–	153	765 00	
	Charles J. Paine, . .	Boston, . .	–	–	153	765 00	
5th " . .	Clement Willis, . .	Boston, . .	–	–	153	765 00	
	John A. Daly, . .	Boston, . .	–	–	153	765 00	
	David Thayer, . .	Boston, . .	–	–	153	765 00	
6th " . .	Harvey Jewell, . .	Boston, . .	–	–	153	765 00	
	Francis J. Baxter, . .	Boston, . .	–	–	153	765 00	
	Charles L. Mitchell, .	Boston, . .	–	–	153	765 00	
7th " . .	Hugh A. Madden, . .	Boston, . .	–	–	153	765 00	
	Richard J. Fennelly, .	Boston, . .	–	–	153	765 00	
	Thomas J. Fay, . .	Boston, . .	–	–	153	765 00	

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STATEMENT XIV. House Pay-Roll. DETAILS 39.

8th Suffolk,	Moses Kimball,	Boston,	–	–	153	$765 00		
	Ira L. Moore,	Boston,	–	–	153	765 00		
	Noah M. Gaylord,	Boston,	–	–	153	765 00		
9th "	Newell A. Thompson,	Boston,	–	–	153	765 00		
	Wm. E. Underwood,	Boston,	–	–	153	765 00		
10th "	Alvah A. Burrage,	Boston,	–	–	153	765 00		
	James A. Fox,	Boston,	–	–	153	765 00		
11th "	Charles Demond,	Boston,	–	–	153	765 00		
	Samuel J. Tuttle,	Boston,	–	–	153	765 00		
	Hubbard W. Tilton,	Boston,	–	–	153	765 00		
12th "	Albert J. Wright,	Boston,	–	–	153	765 00		
	Warren Partridge,	Boston,	–	–	153	765 00		
13th "	Edward H. Rogers,	Chelsea,	5	$1 00	153	765 00		
	Rufus S. Owen,	Chelsea,	5	1 00	153	765 00		
	William T. Hall,	North Chelsea,	5	1 00	153	765 00		
			–	$6 00	–	$27,540 00	$27,546 00	
1st Essex,	Amos Buswell,	Salisbury,	40	$8 00	153	$765 00		
	Addison A. Sawyer,	Amesbury,	50	10 00	153	765 00		
2d "	David Boynton,	Haverhill,	35	7 00	153	765 00		
	Francis J. Stevens,	Haverhill,	35	7 00	153	765 00		
	Charles B. Emerson,	Bradford,	30	6 00	153	765 00		
3d "	William H. P. Wright,	Lawrence,	30	6 00	153	765 00		
	Henry M. McIntire,	Lawrence,	30	6 00	153	765 00		
	Albert Blood,	Lawrence,	30	6 00	153	765 00		
4th "	Edward Taylor,	Andover,	25	5 00	153	765 00		
5th "	Joseph C. Stacy,	Groveland,	35	7 00	153	765 00		
6th "	Eben F. Stone,	Newburyport,	35	7 00	92	460 00		
	Amounts carried forward,		–	$75 00	–	$8,110 00	$27,546 00	$31,560 00

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HOUSE OF REPRESENTATIVES PAY-ROLL—*Continued.*

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amounts brought forward,	. . . .	–	$75 00	–	$8,110 00	$27,546 00	$31,560 00
6th Essex, . .	Rufus Adams, . .	Newburyport, .	40	8 00	153	765 00		
	George W. Woodwell, .	Newburyport, .	40	8 00	153	765 00		
7th " . .	J. Scott Todd, . .	Rowley, . .	35	7 00	153	765 00		
8th " . .	Gorham P. Low, . .	Gloucester, .	35	7 00	153	765 00		
	Addison Center, . .	Gloucester, .	30	6 00	153	765 00		
	Joseph L. Andrews, .	Gloucester, .	30	6 00	153	765 00		
9th " . .	Benjamin Hale, . .	Rockport, .	40	8 00	153	765 00		
10th " . .	John W. Raymond, .	Beverly, . .	20	4 00	153	765 00		
	George B. Dodge, . .	Hamilton, .	25	5 00	153	765 00		
11th " . .	Simeon Putnam, . .	Danvers, . .	20	4 00	153	765 00		
12th " . .	John W. Stevens, . .	South Danvers,	20	4 00	153	765 00		
13th " . .	J. H. Batchelder, . .	Salem, . .	20	4 00	153	765 00		
	George H. Peirson, .	Salem, . .	20	4 00	153	765 00		
14th " . .	George B. Loring, . .	Salem, . .	20	4 00	153	765 00		
15th " . .	Knott V. Martin, . .	Marblehead, .	20	4 00	153	765 00		
	William B. Brown, .	Marblehead, .	20	4 00	153	765 00		
16th " . .	Edwin Patch, . .	Lynn, . .	10	2 00	153	765 00		
17th " . .	Rufus Kimball, . .	Lynn, . .	10	2 00	153	765 00		
18th " . .	Eben N. Wardwell, .	Swampscott, .	15	3 00	153	765 00		
19th " . .	John C. Houghton, .	Lynn, . .	10	2 00	153	765 00		
20th " . .	Sebastian S. Dunn, .	Saugus, . .	10	2 00	153	765 00		
			–	$173 00	–	$24,175 00	24,348 00	
1st Middlesex, .	Winson Wright, . .	Charlestown, .	5	$1 00	153	$765 00		
2d " .	James M. Stone, . .	Charlestown, .	5	1 00	153	1,530 00		

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STATEMENT XIV. Home Pay-Roll. DETAILS 39.

2d Middlesex,	Rufus A. White,	Charlestown,	5	$1 00	153	$765 00		
3d "	Charles E. Rogers,	Charlestown,	5	1 00	153	765 00		
	Edwin G. Walker,	Charlestown,	5	1 00	153	765 00		
4th "	James Pierce,	Malden,	5	1 00	153	765 00		
	David M. Bean,	Malden,	5	1 00	153	765 00		
	John A. Hughes,	Somerville,	5	1 00	153	765 00		
5th "	Benjamin H. Davis,	Medford,	5	1 00	153	765 00		
6th "	Joseph S. Potter,	Arlington,*	5	1 00	153	765 00		
7th "	Richard H. Dana, Jr.,	Cambridge,	5	1 00	153	765 00		
8th "	Hamlin R. Harding,	Cambridge,	5	1 00	153	765 00		
	John Livermore,	Cambridge,	5	1 00	153	765 00		
	John S. March,	Cambridge,	5	1 00	153	765 00		
9th "	Anson P. Hooker,	Cambridge,	5	1 00	153	765 00		
10th "	David H. Mason,	Newton,	10	2 00	153	765 00		
	Edmund Rice,	Brighton,	5	1 00	153	765 00		
11th "	Henry W. Clarke,	Belmont,	10	2 00	153	765 00		
12th "	Emory W. Lane,	Waltham,	10	2 00	153	765 00		
13th "	Alfred S. Hartwell,	Natick,	20	4 00	153	765 00		
14th "	James H. Leland,	Sherborn,	30	6 00	153	765 00		
15th "	L. H. Bowker,	Hopkinton,	30	6 00	153	765 00		
16th "	Constantine C. Esty,	Framingham,	25	5 00	67	335 00		
	T. C. Hurd,	Framingham,	–	–	60	300 00		
17th "	Nahum Witherbee,	Marlborough,	35	7 00	153	765 00		
18th "	Joseph S. Bradley,	Hudson,	35	7 00	153	765 00		
19th "	Luther Conant,	Acton,	25	5 00	153	765 00		
20th "	George Heywood,	Concord,	20	4 00	153	765 00		
21st "	William A. Stearns,	Bedford,	20	4 00	153	765 00		
22d "	Joseph G. Pollard,	Woburn,	10	2 00	153	765 00		
	Amounts carried forward,		–	$72 00	–	$22,820 00	$51,894 00	$31,560 00

* Name of West Cambridge was changed to Arlington, April 13, 1867.

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HOUSE OF REPRESENTATIVES PAY-ROLL—*Continued.*

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amounts brought forward,	. . . .	–	$72 00	–	$22,820 00	$51,894 00	$31,560 00
23d Middlesex, .	James F. Mansfield, .	South Reading,	10	2 00	153	765 00		
	John Botume, Jr., . .	Stoneham, .	10	2 00	153	765 00		
24th " .	William E. Gowing, .	Wilmington, .	20	4 00	153	765 00		
25th " .	Richard Tolman, . .	Tewksbury, .	20	4 00	153	765 00		
26th " .	Charles A. Stott, . .	Lowell, . .	30	6 00	153	765 00		
	Andrew F. Jewett, .	Lowell, . .	30	6 00	153	765 00		
27th " .	Oliver W. Smith, . .	Lowell, . .	30	6 00	153	765 00		
28th " .	John F. Manahan, . .	Lowell, . .	30	6 00	153	765 00		
29th " .	Edward F. Sherman, .	Lowell, . .	30	6 00	153	765 00		
30th " .	Ebenezer Swan, . .	Tyngsborough,	35	7 00	153	765 00		
31st " .	Daniel Needham, . .	Groton, . .	35	7 00	153	765 00		
32d " .	Noah Wallace, . .	Townsend, .	45	9 00	153	765 00		
			–	$137 00	–	$32,000 00	32,137 00	
1st Worcester, .	George E. Fisher, . .	Ashburnham, .	65	$13 00	153	$765 00		
2d " .	Alpheus Harding, Jr., .	Athol, . .	80	16 00	153	765 00		
3d " .	George P. Hawkes, .	Templeton, .	75	15 00	153	765 00		
4th " .	Addison H. Holland, .	Barre, . .	65	13 00	153	765 00		
	Lyman Woodward, .	Hubbardston, .	75	15 00	153	765 00		
	Porter G. Barton, . .	Fitchburg, .	50	10 00	153	765 00		
5th " .	Alfred Miller, . .	Fitchburg, .	50	10 00	153	765 00		
	Franklin Wyman, . .	Westminster, .	55	11 00	153	765 00		
6th " .	J. Milton Whitney, .	Harvard, . .	45	9 00	153	765 00		
7th " .	Walter Gale, . .	Northborough, .	35	7 00	153	765 00		
8th " .	Ezra Sawyer, . .	Sterling, . .	45	9 00	153	765 00		

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STATEMENT XIV. House Pay-Roll. DETAILS 39.

9th Worcester,	Samuel Warren,	Holden,	55	$11 00	153	$765 00		
10th "	P. Emory Aldrich,	Worcester,	45	9 00	153	765 00		
	George R. Peckham,	Worcester,	45	9 00	153	765 00		
	John C. Bigelow,	Paxton,	55	11 00	153	765 00		
11th "	George A. Brown,	Worcester,	45	9 00	153	765 00		
	Jonathan C. French,	Worcester,	45	9 00	153	765 00		
	Aury G. Coes,	Worcester,	45	9 00	153	765 00		
12th "	John McClellan,	Grafton,	45	9 00	153	765 00		
13th "	Henry S. Wheeler,	Southborough,	30	6 00	153	765 00		
14th "	Jonathan C. Taylor,	Northbridge,	55	11 00	153	765 00		
15th "	George W. Stacy,	Milford,	35	7 00	153	765 00		
	James H. Putnam,	Milford,	35	7 00	153	765 00		
	John S. Needham,	Blackstone,	35	7 00	153	765 00		
16th "	Solomon D. King,	Sutton,	55	11 00	153	765 00		
	Benjamin A. Corbin,	Webster,	60	12 00	153	765 00		
	Henry E. Rockwell,	Millbury,	45	9 00	153	765 00		
17th "	A. J. Bartholomew,	Southbridge,	70	14 00	153	765 00		
	Dexter Bullard,	Spencer,	70	14 00	153	765 00		
18th "	James S. Montague,	Brookfield,	65	13 00	153	765 00		
	Charles E. Smith,	W. Brookfield,	70	14 00	153	765 00		
			–	$329 00	–	$23,715 00	$24,044 00	
1st Hampshire,	Lewis J. Dudley,	Northampton,	115	$23 00	153	$765 00		
	Isaac Parsons,	Southampton,	120	24 00	153	765 00		
2d "	Calvin A. Packard,	Goshen,	125	25 00	153	765 00		
3d "	Levi Stockbridge,	Hadley,	120	24 00	153	765 00		
4th "	William S. Clark,	Amherst,	100	20 00	153	765 00		
	Amounts carried forward,		–	$116 00	–	$3,825 00	$108,075 00	$31,560 00

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HOUSE OF REPRESENTATIVES PAY-ROLL—*Continued.*

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amounts brought forward,	. . . .	–	$116 00	–	$3,825 00	$108,075 00	$31,560 00
5th Hampshire, .	Joshua G. Longley, .	Belchertown, .	95	19 00	153	765 00		
6th " .	John T. Warner, . .	Greenwich, .	90	18 00	153	765 00		
			–	$153 00	–	$5,355 00	5,508 00	
1st Hampden, .	George A. Converse, .	Monson, . .	90	$18 00	153	$765 00		
2d " .	James G. Allen, . .	Palmer, . .	85	17 00	153	765 00		
3d " .	B. C. English, . .	Springfield, .	100	20 00	153	765 00		
	Thomas W. Wason, .	Springfield, .	100	20 00	153	765 00		
4th " .	Daniel L. Harris, . .	Springfield, .	100	20 00	153	765 00		
5th " .	Titus Amadon, . .	Springfield, .	100	20 00	153	765 00		
6th " .	Edwin H. Ball, . .	Holyoke, . .	110	22 00	153	765 00		
	Enoch V. B. Holcomb, .	Chicopee, .	105	21 00	153	765 00		
7th " .	Abel H. Calkins, . .	Longmeadow, .	105	21 00	153	765 00		
	Joseph Bedortha, . .	Agawam, . .	105	21 00	153	765 00		
8th " .	Charles Dickerman, .	Westfield, .	110	22 00	153	765 00		
9th " .	Berijah H. Kagwin, .	Montgomery, .	125	25 00	153	765 00		
			–	$247 00	–	$9,180 00	9,427 00	
1st Franklin, .	Andrew J. Clark, . .	Orange, . .	90	$18 00	153	$765 00		
2d " .	William W. Thayer, .	Montague, .	105	21 00	153	765 00		
3d " .	Anson K. Warner, .	Greenfield, .	110	22 00	153	765 00		
	Silas N. Brooks, . .	Bernardston, .	115	23 00	153	765 00		
4th " .	George Sheldon, . .	Deerfield, .	115	23 00	153	765 00		

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STATEMENT XIV. House Pay-Roll. DETAILS 89.

4th Franklin,	Austin Rice,	Conway,	125	$25 00	153	$765 00		
5th "	George D. Crittenden,	Buckland,	120	24 00	153	765 00		
			–	$156 00	–	$5,355 00	$5,511 00	
1st Berkshire,	William H. Lapham,	Hancock,	165	$33 00	153	$765 00		
2d "	Jonas A. Champney,	Adams,	170	34 00	153	765 00		
	Shepard Thayer,	Adams,	170	34 00	153	765 00		
3d "	John V. Barker,	Pittsfield,	155	31 00	153	765 00		
	John E. Merrill,	Pittsfield,	150	30 00	153	765 00		
4th "	Benjamin F. Peirce,	Peru,	155	31 00	153	765 00		
5th "	William C. Spaulding,	W. Stockbridge,	165	33 00	153	765 00		
6th "	John Branning,	Lee,	165	33 00	153	765 00		
7th "	Egbert Hollister,	Gt. Barrington,	175	35 00	153	765 00		
8th "	Zaccheus Cande,	Sheffield,	190	38 00	153	765 00		
			–	$332 00	–	$7,615 00	7,947 00	
1st Norfolk,	Addison Boyden,	Dedham,	15	$3 00	153	$765 00		
2d "	William J. R. Evans,	W. Roxbury,	5	1 00	153	765 00		
	John Carruthers,	Roxbury,	5	1 00	153	765 00		
3d "	J. Wilder May,	Roxbury,	5	1 00	153	765 00		
	Augustus Parker,	Roxbury,	5	1 00	153	765 00		
4th "	Alvin G. Bartlett,	Roxbury,	5	1 00	153	765 00		
5th "	Daniel B. Stedman,	Dorchester,	5	1 00	153	765 00		
	Samuel Atherton,	Dorchester,	5	1 00	153	765 00		
6th "	George L. Gill,	Quincy,	10	2 00	153	765 00		
7th "	Edward Avery,	Braintree,	15	3 00	153	765 00		
8th "	Elias Richards,	Weymouth,	15	3 00	153	765 00		
	Amount carried forward,		–	$18 00	–	$8,415 00	136,468 00	$31,560 00

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STATEMENT XIV. House Pay-Roll. DETAILS 39.

HOUSE OF REPRESENTATIVES PAY-ROLL—*Continued.*

Districts.	MEMBERS.	Residence.	Miles' Travel	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amount brought forward,	. . . .	–	$18 00	–	$8,415 00	$136,468 00	$31,560 00
8th Norfolk, . .	J. Murray Whitcomb, .	Weymouth, .	15	3 00	153	765 00		
9th " . .	J. Winsor Pratt, . .	Randolph, .	15	3 00	153	765 00		
10th " . .	Thomas Wilson, . .	Stoughton, .	20	4 00	153	765 00		
11th " . .	Francis W. Bird, . .	Walpole, . .	20	4 00	153	765 00		
	George Vose, . .	Milton, . .	10	2 00	153	765 00		
12th " . .	Fred. K. Ballou, . .	Foxborough, .	25	5 00	153	765 00		
	Anson Daniels, . .	Medway, . .	25	5 00	153	765 00		
13th " . .	Alpheus A. Russegue, .	Franklin, . .	30	6 00	153	765 00		
14th " . .	Charles C. Sewall, . .	Medfield, . .	20	4 00	153	765 00		
15th " . .	George F. Homer, . .	Brookline, .	5	1 00	153	765 00		
			–	$55 00	–	$16,065 00	16,120 00	
1st Bristol, . .	Joseph A. Perry, . .	Attleborough, .	35	$7 00	153	$765 00		
2d " . .	Erastus M. Reed, . .	Mansfield, .	30	6 00	153	765 00		
3d " . .	Joseph Barrows, . .	Easton, . .	25	5 00	153	765 00		
4th " . .	Nathan S. Williams, .	Taunton, . .	45	9 00	153	765 00		
	Walter S. Sprague, .	Taunton, . .	35	7 00	153	765 00		
	Jeremy B. Dennett, .	Taunton, . .	35	7 00	153	765 00		
5th " . .	James H. Codding, .	Dighton, . .	40	8 00	153	765 00		
6th " . .	Thomas G. Nichols, .	Freetown, .	50	10 00	153	765 00		
7th " . .	John B. Hathaway, .	Fall River, .	55	11 00	153	765 00		
	Abraham G. Hart, . .	Fall River, .	55	11 00	153	765 00		
	Henry Diman, . .	Fall River, .	55	11 00	153	765 00		
8th " . .	Ezra P. Brownell, . .	Westport, .	70	14 00	153	765 00		
9th " . .	George F. Howland, .	Dartmouth, .	60	12 00	153	765 00		

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STATEMENT XIV. Hence Pay-Roll. DETAILS 39.

10th Bristol,	Elijah H. Chisholm,	New Bedford,	60	$12 00	153	$765 00		
	Oliver H. P. Brown,	New Bedford,	60	12 00	153	765 00		
11th "	Joshua C. Stone,	New Bedford,	55	11 00	153	765 00		
	Isaac H. Coe,	New Bedford,	60	12 00	153	765 00		
12th "	Charles Bryant,	Fairhaven,	65	13 00	153	765 00		
			–	$178 00	–	$13,770 00	$13,948 00	
1st Plymouth,	J. Q. A. Lothrop,	Cohasset,	25	$5 00	153	$765 00		
2d "	DeWitt C. Bates,	Hingham,	20	4 00	153	765 00		
3d "	Edward Y. Perry,	Hanson,	25	5 00	153	765 00		
4th "	Samuel Hall,	Marshfield,	35	7 00	153	765 00		
5th "	Noah Prince,	Kingston,	35	7 00	153	765 00		
6th "	Charles H. Drew,	Plymouth,	40	8 00	153	765 00		
	Elisha M. Dunham,	Carver,	45	9 00	153	765 00		
7th "	Timothy F. Clary,	Wareham,	50	10 00	153	765 00		
8th "	Lemuel LeBaron,	Mattapoisett,	55	11 00	153	765 00		
9th "	Andrew C. Wood,	Middlebrough,	35	7 00	153	765 00		
10th "	Edward Tisdale,	W. Bridgewat'r,	25	5 00	153	765 00		
11th "	Jacob Bates,	E. Bridgewater,	25	5 00	153	765 00		
	Uriah Macoy,	N. Bridgewater,	25	5 00	153	765 00		
12th "	George W. Reed,	Abington,	25	5 00	153	765 00		
	Sereno Howe,	Abington,	20	4 00	132	660 00		
			–	$97 00	–	$11,870 00	11,467 00	
1st Barnstable,	Isaac K. Chipman,	Sandwich,	65	$13 00	153	$765 00		
	George Marston,	Barnstable,	75	15 00	153	765 00		
	Heman B. Chase,	Yarmouth,	85	17 00	153	765 00		
	Amount carried forward,		–	$45 00	–	$2,295 00	$178,003 00	$31,560 00

HOUSE OF REPRESENTATIVES PAY-ROLL—*Concluded.*

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	Amount brought forward,	. . . .	–	$45 00	–	$2,295 00	$178,003 00	$31,560 00
2d Barnstable,	Solomon Thacher,	Harwich,	90	18 00	153	765 00		
3d "	Frederick Hebard,	Dennis,	85	17 00	153	765 00		
4th "	Edmund Flinn,	Chatham,	100	20 00	153	765 00		
	Nathaniel H. Dill,	Wellfleet,	115	23 00	153	765 00		
	Jesse S. Pendegrast,	Truro,	120	24 00	153	765 00		
			–	$147 00	153	$6,120 00	6,267 00	
1st Dukes,	David Davis,	Edgartown,	100	$20 00	153	$765 00	785 00	
1st Nantucket,	William H. Waitt,	Nantucket,	120	$24 00	153	$765 00	789 00	
							$185,844 00	
House Compensation,							$183,790 00	
House Mileage,							2,054 00	
								185,844 00
Amount carried forward,							. . .	$217,404 00

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DETAILS No. 40.

CLERKS—SENATE AND HOUSE.

[Res. 1867, Chap. 92; Acts 1867, Chaps. 4, 305 and 358.]

Amount brought forward,		$217,404 00
Stephen N. Gifford, Clerk of the Senate,	$2,500 00	
Benjamin C. Dean, Assist't-Clerk of the Senate,	750 00	
William S. Robinson, Clerk of the House,	2,500 00	
William A. Crafts, Assist't-Clerk of the House,	750 00	
William S. Robinson, Clerk of the House, extra services,	100 00	
		6,600 00

DETAILS No. 41.

CHAPLAINS—SENATE AND HOUSE.

[Res. 1867, Chap. 92; Acts 1867, Chaps. 4 and 358.]

Charles E. Reed,	$400 00	
Pliny Wood,	400 00	
		800 00

DETAILS No. 42.

PREACHER OF ELECTION SERMON.

[Acts 1867, Chap. 4.]

H. W. Warren,		100 00

DETAILS No. 43.

SERGEANT-AT-ARMS.

[Acts 1867, Chaps. 4, 305 and 358.]

John Morissey,		2,500 00
Amount carried forward,		$227,404 00

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STATEMENT XIV. Legislative Officers. DETAILS 44.

DETAILS No. 44.

DOOR-KEEPERS, MESSENGERS AND PAGES—

SENATE AND HOUSE.

[Res. 1857, Chap. 91; Acts 1857, Chaps. 4 and 258.]

Amount brought forward,	. . .	$227,404 00
H. O. Read, Door-keeper to the Senate,	$975 00	
Stillman W. Edgell, Assistant-Door-keeper to the Senate,	745 00	
James F. Howes, Messenger to the Senate,	715 00	
Hilton F. Hosmer, Page to the Senate,	542 50	
James S. Green, Page to the Senate,	518 00	
George H. Phelps, Door-keeper to the House,	1,005 00	
Charles E. Horne, Assistant-Door-keeper to the House,	745 00	
Joseph F. Porter, Postmaster,	715 00	
O. F. Mitchell, Messenger to the House,	745 00	
H. N. Stockbridge, Messenger to the House,	775 00	
H. T. Lowe, Messenger to the House,	735 00	
A. W. Coles, Messenger to the House,	745 00	
Thomas Tucker, Messenger to the House,	715 00	
L. Crossett, Messenger to the House,	710 00	
John McCarthy, Messenger to the House,	715 00	
D. L. Granger, Messenger to the House,	715 00	
A. E. Story, Messenger to the House,	493 00	
J. H. Dolliver, Page to House,	518 00	
H. D. Rogers, Page to House,	490 00	
H. O. Read,	196 00	
Henry Cosgrave,	165 00	
John Prince,	180 00	
Israel W. Thayer,	35 00	
Samuel B. Kehew,	80 00	
William F. Stoddard,	80 00	
Thaxter Tolman,	110 00	
Z. Cushman,	75 00	
D. A. Martin,	75 00	
William M. Wise,	20 00	
Thomas H. Burgess,	20 00	
Humphrey Jameson,	15 00	
J. N. Tolman,	20 00	
W. S. Stoddard,	20 00	
Edward Rolfe,	20 00	
William Goodhue,	20 00	
		14,579 50
Amount carried forward,	. . .	$241,983 50

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DETAILS No. 45.

SENATE PRINTING AND BINDING.

[Res. 1866, Chap. 74; Acts 1867, Chap. 16.]

Amount brought forward, ...	. . .	$241,983 50
15,800 copies Address—Governor Bullock, . .	$2,182 80	
4,000 copies Election Sermon, ...	416 45	
100 Diaries and List of Committees, . .	100 00	
800 copies Constitutional Amendment, . .	14 65	
1,200 copies Paymaster-General's Report, . .	61 11	
1,500 copies Surgeon-General's Report, . .	409 43	
800 copies Commissioners' Report—Mass. School Fund, ...	16 91	
800 copies Secretary's Report—Banking Associations, ...	22 55	
2,000 copies Report—Trustees Agricultural College, ...	107 89	
4,000 copies Commissioners' Report—T. and G. Railroad and Hoosac Tunnel, . .	747 99	
2,800 copies Trustees' Report — Museum of Zoölogy, ...	225 66	
1,600 copies Commissioners' Report—Remodelling of State House, ...	1,024 77	
800 copies Commissioners' Report — Taunton and Lakeville Boundary, ...	28 48	
1,600 copies Communication of Herman Haupt, .	63 21	
800 copies Committee Report—Jamaica Pond Aqueduct Co., ...	21 61	
800 copies Committee Report—Marginal Freight Railway Co., ...	20 70	
800 copies Act—Extension of Western Railroad,	20 57	
800 copies Committee Report—City of Haverhill, ...	37 72	
800 copies Committee Report—Provincetown Harbor, ...	40 70	
800 copies Committee Report—Annexation of Boston and Roxbury, ...	26 51	
800 copies Cession of Gallop's Island, . .	14 65	
800 copies Annexation of Roxbury and Boston,	32 99	
1,800 copies Committee Report—Education of Deaf Mutes, ...	1,091 61	
800 copies Committee Report — Hutchinson Papers, ...	14 65	
800 copies Committee Report—Streets on the Back Bay, ...	35 93	
800 copies Committee Report—Prisons, . .	14 65	
800 copies Veto Message—Annexation of Boston and Roxbury, ...	22 13	
Amounts carried forward, ...	$6,817 82	$241,983 50

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SENATE PRINTING AND BINDING—*Concluded.*

Amounts brought forward, ...	$6,817 82	$241,983 50
500 copies Index to Documents, ...	94 16	
800 copies Act—Extension of Western Railroad,	61 71	
Various other smaller Documents, ...	4,392 71	
Newspapers for use of Senate, ...	33 62	
Binding Senate Documents, ...	64 50	
		11,464 52

DETAILS No. 46.

SENATE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

16,650 Orders of Day, ...	$543 90	
3,000 Note Headings, Engraved, ...	50 11	
500 Letter Headings, Engraved, ...	26 60	
500 List Senate, ...	26 38	
500 List of Committees, ...	29 69	
1,000 Note Headings, Engraved, ...	23 32	
		700 00

DETAILS No. 47.

HOUSE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

800 copies Directors' Report—Western Railroad,	$14 65	
800 copies Commissioners' Report—Pleuro-Pneumonia, ...	14 76	
1,800 copies Commissioners' Report—Fisheries, .	105 30	
800 copies Commissioners' Report—Printing, .	27 17	
800 copies Committee Report—Taxation and Finance, ...	120 55	
800 copies Appropriation Bill, ...	20 57	
8,800 copies Report—Constable of the Commonwealth, ...	898 33	
800 copies Directors' Report—Washingtonian Home, ...	27 68	
800 copies Attorney-General's Report, . . .	39 83	
800 copies Appropriation Bill, ...	20 70	
1,800 copies Committee Report—Rate of Interest,	27 26	
1,600 copies Annual Report—Harbor Commissioners, ...	94 10	
800 copies Committee Report—Eastern Railroad,	22 46	
Amounts carried forward, ...	$1,433 36	$254,148 02

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HOUSE PRINTING AND BINDING—*Continued.*

Amounts brought forward, ...	$1,433 36	$254,148 02
800 copies Appropriation Bill, ...	20 70	
3,300 copies Commissioners' Report—T. & G. R. R. and Hoosac Tunnel, ...	934 16	
800 copies Communication of State Constable, .	38 46	
800 copies Treasurer's Report, ...	128 94	
5,800 copies Commissioner's Report — Hours of Labor, ...	1,254 21	
800 copies Auditor's Report—Summary, . .	188 42	
800 copies Tax Commissioner's Report, . .	141 63	
800 copies Report—Agent of Charles River and Warren Bridges, ...	14 65	
800 copies Commissioners' Report — Provincetown Harbor, ...	22 13	
800 copies Treasurer's Report—Amounts paid Indians, ...	16 23	
800 copies Communication—Hoosac Mountain, .	71 26	
800 copies Treasurer's Report — Premium on Gold, ...	23 68	
300 copies List of Committees, Diaries, &c., .	300 00	
800 copies Auditor's Report, ...	733 02	
1,600 copies Committee Report—Compensation of Public Officers, ...	120 91	
800 copies Auditor's Report—State Aid, . .	48 90	
800 copies Committee Report—State Tax, .	27 03	
800 copies Memorial—National Union and State Sovereignty, ...	14 65	
2,800 copies Committee Report — Constitutional Amendment, ...	137 25	
800 copies Committee Report — Protection of Sheep, ...	20 70	
800 copies Committee Report—Tufts College, .	14 65	
800 copies Committee Report—Schouler's History, ...	14 65	
800 copies Acts of Congress on Reconstruction,	14 65	
800 copies Committee Report—State Aid, . .	21 32	
1,600 copies Committee Report — Western and Worcester Railroads, ...	79 32	
800 copies Appropriation Bill, ...	20 70	
800 copies Memorial — Directors Boston and Worcester Railroad, ...	27 68	
2,800 copies Auditor's Statement—Disbursements of State Aid, ...	161 49	
800 copies Act—Extension Western Railroad, .	25 60	
800 copies Committee Report—Sheffield Railroad Company, ...	14 65	
800 copies Act—Roxbury, Supply of Water, .	20 70	
800 copies Committee Report—Duties of State Auditor, ...	26 51	
Amounts carried forward, ...	$6,113 21	$254,148 02

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STATEMENT XIV. House Blanks, &c. DETAILS 48.

HOUSE PRINTING AND BINDING—*Concluded.*

Amounts brought forward, ...	$6,113 21	$254,148 02
800 copies Committee Report—Equalization of Bounties, ...	29 68	
800 copies Committee Report—Military Affairs,	48 22	
1,600 copies Committee Report — Hartford and Erie Railroad, ...	105 10	
800 copies Committee Report—Equalization of Bounties, ...	14 65	
800 copies Communication from Attorney-General, ...	22 13	
800 copies Committee Report — Constitutional Amendment, ...	22 13	
800 copies Committee Report—Worcester Lunatic Hospital, ...	14 65	
800 copies Report—Claims of Herman Haupt, .	48 14	
800 copies Communication from Herman Haupt,	40 70	
3,600 copies Committee Report—License Law, .	6,177 05	
800 copies Committee Report—District Courts, .	45 31	
800 copies Committee Report—Williamsburg and N. Adams Railroad, ...	21 32	
800 copies Resolve — Remodelling of State House, ...	14 65	
800 copies Appropriation Bill, ...	20 70	
800 copies Committee Report — Gas Commissioner, ...	14 65	
600 copies Militia Laws, ...	294 88	
500 copies Journal House, ...	1,796 68	
Various other smaller Documents, ...	3,562 90	
		18,406 75

DETAILS No. 48.

HOUSE BANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

56,500 Orders of the Day, ...	$646 36	
1,000 Letter Headings, ...	39 90	
950 Yea and Nay List, ...	67 42	
1,000 Blank Report—Bill, ...	20 85	
500 Blank Act, ...	17 12	
Miscellaneous, ...	8 85	
		800 00
Amount carried forward, ...	. . .	$273,354 77

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DETAILS No. 49.

STATIONERY FOR SENATE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

Amount brought forward,	. . .	$273,354 77
Writing and Wrapping Paper,	$318 01	
Postage Stamps,	32 01	
Pens, Penholders and Pencils,	266 02	
Mucilage, Rubber, Rings and Bands,	38 25	
Committee and Blank Books, Reference Files, &c.,	71 20	
Ink, Twine,	27 25	
Envelopes,	87 01	
Shears, Erasers, Folders,	51 30	
Sundry small items,	38 30	
Directory and other Books,	32 65	
		962 00

DETAILS No. 50.

STATIONERY FOR HOUSE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

Writing and Wrapping Paper,	$1,149 10	
Mucilage, Rubber and Rubber Bands,	30 20	
Pens, Penholders and Pencils,	291 28	
Envelopes,	133 25	
Committee and Blank Books,	209 10	
Ink and Inkstands,	33 12	
Postage Stamps,	20 00	
Shears, Erasers and Folders,	33 25	
Twine, Sand and Boxes,	56 90	
Brushes and Combs,	28 25	
Diaries, Index and Reference Files,	26 20	
Stationery for Speaker's Desk,	86 50	
Sundry small items,	18 55	
		2,115 70

DETAILS No. 51.

STATIONERY, PRINTING, &c., ORDERED BY SERGEANT-AT-ARMS.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

Binding and Lettering Documents,	$119 00	
Printing Notices, List of Members, Blanks, &c.,	261 58	
Newspapers, Books,	162 12	
Postage Stamps,	32 00	
Sundries,	27 35	
Stationery of various kinds,	60 75	
		662 80
Amount carried forward,	. . .	$277,095 27

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DETAILS No. 52.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Gen. Stat., Chap. 15; Acts 1867, Chap. 16.]

Amount brought forward, ...	. . .	$277,095 27
Sundry Parties, Washing and Cleaning State House, ...	$740 10	
Brushes, Brooms, Soap, Blacking, &c., . . .	207 01	
City of Boston, Water Rates, ...	99 43	
House Sand, ...	18 50	
Labor, Sawing Wood, Clearing Snow, &c., . .	376 51	
Ice for State House, ...	289 65	
Music and other Services at the Old South, . .	86 00	
Carriage Hire, Hotel and Travelling Expenses, .	121 50	
Sundries, Paper, &c., ...	47 25	
		1,985 95

DETAILS No. 53.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Gen. Stat., Chap. 15; Acts 1867, Chaps. 16, 157, 310 and 358.]

Committee on Finance—			
Clerical Services, ...		$200 00	
Committee on Troy and Greenfield Railroad and Hoosac Tunnel—			
Hotel Expenses and Travelling Fares, . . .		625 75	
Committee on Worcester and Western Railroads—			
Reporting, ...	$225 00		
Advertising, ...	35 25		
		260 25	
Committee on Prisons—			
Hotel Expenses and Travelling Fares, . . .		135 85	
Committee on Equalization of Bounties—			
Advertising, ...		36 00	
Committee on Hours of Labor—			
Advertising, ...		11 01	
Amounts carried forward, ...		$1,268 86	$279,081 22

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STATEMENT XIV. Expenses. DETAILS 53.

EXPENSES OF LEGISLATIVE COMMITTEES—*Continued.*

Amounts brought forward, ...		$1,268 86	$279,081 22
Committee on Federal Relations—			
Advertising, ...		31 88	
Committee on License Law—			
Reporting testimony and arguments, .	$1,434 25		
Clerical service, &c., ...	87 00		
		1,521 25	
Committee on Judiciary—			
Reporting, ...	$22 50		
Advertising, ...	2 25		
		24 75	
Committee on Fisheries—			
Hotel Expenses, ...		49 50	
Committee on Roads and Bridges—			
Hotel and Travelling Expenses, ...		16 30	
Committee on Agriculture—			
Advertising, ...		1 87	
Committee on State Aid—			
Advertising, ...		1 88	
Committee on Public Charitable Institutions—			
Hotel Expenses and Travelling Fares, . . .		21 55	
Committee on Annexation of Roxbury and Boston—			
Advertising, ...		4 38	
Committee on Mercantile Affairs—			
Advertising, ...		1 00	
Committee on Manufactures—			
Advertising, ...		7 76	
Amounts carried forward, ...		$2,950 98	$279,081 22

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STATEMENT XIV. Fees of Witnesses. DETAILS 54.

EXPENSES OF LEGISLATIVE COMMITTEES—*Concluded.*

Amounts brought forward, ...		$2,950 98	$279,081 22
Committee on Railways and Canals—			
Advertising, ...		58 75	
Committee on Deaf-Mutes—			
Reporting Evidence, ...	$260 00		
Hotel Expenses and Travelling Fares,	40 00		
Advertising, ...	13 01		
		313 01	
Committee on Military Affairs—			
Travelling Expenses, ...	$27 00		
Advertising, ...	12 38		
		39 38	
Committee on State Constabulary—			
Clerical Services, ...	$33 00		
Advertising, ...	6 13		
		39 13	
Committee on Harbors and Flats—			
Compensation of Committee, . .	$865 00		
Travelling Expenses, ...	140 00		
Advertising and Reporting, . . .	176 25		
		1,281 25	
Committee on Banks and Banking—			
Advertising, ...		9 00	
Postage Stamps furnished Committees, . . .		18 03	
			4,709 53

DETAILS No. 54.

FEES OF WITNESSES BEFORE COMMITTEES.

[Gen. Stat., Chap. 157; Acts 1867, Chaps. 4 and 310.]

Witnesses before Committee on License Law, .	$942 85	
Witnesses before Committee on Judiciary, . .	127 05	
		1,069 90
Total Legislative Expenses for Regular Session, 1867, ...	. . .	$284,860 65

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GOVERNOR AND COUNCIL.

DETAILS No. 55.

GOVERNOR.

[Acts 1864, Chap. 240.]

Alexander H. Bullock, salary, ...			$5,000 00

DETAILS No. 56.

COMPENSATION AND MILEAGE OF LIEUTENANT-GOVERNOR AND COUNCIL.

[Res. 1867, Chap. 292; Acts 1867, Chap. 4 and 358.]

Retiring Members of Council of 1866—			
William Claflin, 5 days and 40 miles, .	$48 00		
Thomas Talbot, 6 days and 100 miles, .	44 00		
William N. Flynt, 9 days and 360 miles,	108 00		
Joseph F. Hitchcock, 8 days and 320 miles, ...	96 00		
Charles F. Dana, 6 days, ...	24 00		
Benjamin Evans, 5 days and 180 miles,	56 00		
Charles A. Stevens, 5 days and 320 miles, ...	84 00		
John S. Brayton, 6 days and 200 miles,	64 00		
Levi L. Goodspeed, 5 days and 120 miles, ...	44 00		
		$568 00	
William Claflin, Lieutenant-Governor—			
Regular Annual Session, 153 days, .	$1,530 00		
Travel, 10 miles, ...	2 00		
Extra Sessions, 51 days, ...	510 00		
Travel, 300 miles, ...	60 00		
		2,102 00	
Thomas Talbot—			
Regular Annual Session, 153 days, .	$765 00		
Traval, 25 miles, ...	5 00		
Extra Sessions, 65 days, ...	325 00		
Travel, 800 miles, ...	160 00		
		1,255 00	
Charles F. Dana—			
Regular Annual Session, 153 days, .	$765 00		
Extra Sessions, 33 days, ...	165 00		
		930 00	
Amounts carried forward, ...		$4,855 00	$5,000 00

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COMPENSATION AND MILEAGE—*Concluded.*

Amounts brought forward,		$4,855 00	$5,000 00
Benjamin Evans—			
Regular Session, 153 days,	$765 00		
Travel, 45 miles,	9 00		
Extra Sessions, 61 days,	305 00		
Travel, 1,440 miles,	288 00		
		1,367 00	
Charles A. Stevens—			
Regular Session, 153 days,	$765 00		
Travel, 80 miles,	16 00		
Extra Sessions, 54 days,	270 00		
Travel, 2,320 miles,	464 00		
		1,515 00	
John S. Brayton—			
Regular Session, 153 days,	$765 00		
Travel, 50 miles,	10 00		
Extra Sessions, 47 days,	235 00		
Travel, 1,450 miles,	290 00		
		1,300 00	
Levi L. Goodspeed—			
Regular Session, 153 days,	$765 00		
Travel, 30 miles,	6 00		
Extra Sessions, 42 days,	210 00		
Travel, 870 miles,	174 00		
		1,155 00	
Thomas Rice, Jr.—			
Regular Session, 153 days,	$765 00		
Travel, 15 miles,	3 00		
Extra Sessions, 52 days,	260 00		
Travel, 480 miles,	96 00		
		1,124 00	
Charles Adams, Jr.—			
Regular Session, 153 days,	$765 00		
Travel, 70 miles,	14 00		
Extra Sessions, 63 days,	315 00		
Travel, 2,240 miles,	448 00		
		1,542 00	
			12,858 00

DETAILS No. 57.

GOVERNOR'S PRIVATE SECRETARY.

[Acts 1866, Chap. 298; 1867, Chap. 4.]

Henry Ware, salary,	2,000 00
Amount carried forward,	$19,858 00

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DETAILS No. 58.

MESSENGERS TO GOVERNOR AND COUNCIL.

[Acts 1867, Chaps. 4, 167 and 310.]

Amount brought forward,		$19,858 00
D. S. Walker, Messenger,	$1,063 34	
J. F. Duffy, Assistant-Messenger to Nov. 30 inc.,	733 33	
W. D. Eaton, Assistant-Messenger from Dec. 1 inc.,	66 67	
		1,863 34

DETAILS No. 59.

POSTAGE, PRINTING AND STATIONERY.

[Res. 1856, Chap. 75; Acts 1867, Chap. 16.]

Postage, Expressage and Advertising,	$372 26	
Printing Blanks, Orders, &c.,	39 34	
Pens, Holders, Ink, Erasers, &c.,	55 60	
Paper, Lithographing and Ruling,	63 75	
Diaries, Blank Books, Binding, Envelopes, &c.,	27 93	
Various other kinds of Stationery,	18 55	
		577 43

DETAILS No. 60.

EXECUTIVE CONTINGENT FUND.

[Acts 1867, Chap. 4.]

Paper, Blank Books, Binding and Lithographing,	$276 00	
Envelopes, Pens, Pencil, Erasers, Knives, &c.,	181 50	
Telegrams, Postal Expenses and Expressage,	314 02	
Newspapers, Books, Maps, &c.,	82 75	
Brushes, Locks and small stationery,	92 80	
Towels, making and washing,	78 25	
Carriage hire,	81 50	
Expenses attending visit of the President,	424 15	
Expenses official visits,	298 50	
Funeral expenses, Charles F. Dana,	318 35	
Expenses of Professor Rogers at Paris Exposition,	500 00	
Sundries,	86 05	
		2,733 87
Amount carried forward,		$25,032 64

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STATEMENT XIV. Secretary's Department. DETAILS 61 TO 63.

DETAILS No. 61.

COUNCIL CONTINGENT FUND.

[Gen. Stat., Chap. 14; Acts 1867, Chap. 16.]

Amount brought forward,	. . . .	$25,032 64
Hotel Expenses on Official Visits,	$378 55	
Railroad and Stage Fares,	88 25	
Carriage Hire,	65 25	
Telegrams,	4 05	
Sundry Expenses,	55 00	
		591 10

DETAILS No. 62.

MILITARY CONTINGENT FUND.

[Acts 1867, Chap. 4.]

E. F. Starbuck, clerical services,	$1,000 00	
J. M. M. Starbuck, clerical services,	700 00	
S. M. Tuttle, clerical services,	600 00	
Albert Carter, clerical services,	650 00	
B. B. Vassall, clerical services,	314 52	
W. D. Eaton, Assistant-Messenger,	444 00	
Paper, Lithographing, Ruling and Binding,	143 75	
Record Books, Envelopes, Pens, Pencils, &c.,	86 95	
Postage, Expressage, Advertising and Telegrams,	55 88	
Newspapers, Knives, Scissors, &c.,	74 25	
Carriage Hire,	47 00	
Expenses, sundry parties on Coast Defence Claim,	361 00	
Expenses, sundry parties under Special Order, No. 3,	203 00	
Sundries,	20 10	
		4,700 45
Total Expenses of Governor and Council,	. . .	$30,324 19

SECRETARY'S DEPARTMENT.

DETAILS No. 63.

SECRETARY.

[Acts 1866, Chap. 298; 1867, Chap. 4.]

Oliver Warner, salary,	$2,500 00
Amount carried forward,	$2,500 00

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DETAILS No. 64.

CLERKS.

[Acts 1866, Chap. 298; 1867, Chap. 4.]

Amount brought forward,	. . .	$2,500 00
C. W. Lovett, First Clerk,	$2,000 00	
B. C. Piper, Second Clerk from Sept. 16, inc.,	495 83	
A. L. Fernald, Second Clerk to Sept. 10, inc.,	1,180 55	
		3,676 38

DETAILS No. 65.

EXTRA CLERKS.

[Acts 1867, Chaps. 4, 167 and 310.]

William Harris,	$1,300 00	
H. J. Coolidge,	1,300 00	
Edward Strong,	1,300 00	
E. P. Robinson,	1,300 00	
H. B. Wood,	1,300 00	
David Pulsifer,	1,300 00	
Alanson Hawley,	1,300 00	
Edward Warner,	654 43	
B. C. Piper, to September 15, inc.,	920 82	
G. J. Harney, to July 31, inc.,	758 33	
George Derby,	500 00	
Other clerical assistance,	283 34	
		12,216 92

DETAILS No. 66.

CENSUS CLERKS.

[Res. 1865, Chap. 58; Acts 1867, Chaps. 4, 167 and 310.

Henry D. Putnam,	$1,300 00	
Samuel R. Slack,	1,300 00	
Thomas Prince, from July 18, inc.,	590 57	
Tracey P. Cheever, to April 30, inc.,	433 33	
George W. Briggs, to April 15, inc.,	379 16	
Other clerical assistance,	350 00	
		4,353 06
Amount carried forward,	. . .	$22,746 36

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STATEMENT XIV. Treasurer's Department. DETAILS 67 TO 69.

DETAILS No. 67.

MESSENGER.

[Acts 1866, Chap. 298; 1867, Chap. 4.]

Amount brought forward,		$22,746 36
Lewis Hayden,		1,000 00

DETAILS No. 68.

SECRETARY'S INCIDENTALS.

[Gen. Stat., Chap. 14; Acts 1867, Chaps. 16 and 122.]

Postage,	$650 00	
Writing, and other Paper,	319 75	
Envelopes, Wafers and Blank Books,	261 50	
Pens, Pencils, Ink, Erasers, Knives, &c.,	92 15	
Mucilage, Twine, Silk Ribbon, &c.,	94 55	
Newspapers, Advertising, Books, &c.,	73 08	
Printing Sundry Blanks,	2,165 98	
Binding and Repairing Books,	242 50	
Parchment,	712 50	
Sundry Small Stationery,	61 52	
Document Cases,	17 20	
Sundries,	36 87	
		4,727 60
Total Expenses of Secretary's Department,		$28,473 96

TREASURER'S DEPARTMENT.

DETAILS No. 69.

TREASURER.

[Acts 1866, Chap. 298; 1867, Chap. 4.]

Jacob H. Loud, salary,	$3,500 00
Amount carried forward,	$3,500 00

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DETAILS No. 70.

CLERKS.

[Acts 1866, Chap. 298; 1867, Chaps. 4, 167 and 310.]

Amount brought forward, ...	. . .	$3,500 00
Daniel H. Rogers, 1st Clerk, ...	$2,200 00	
Artemus Harmon, 1st Assistant-Clerk, . . .	1,700 00	
Joshua Phippen, 2d Assistant-Clerk, . . .	1,700 00	
		5,600 00

DETAILS No. 71.

EXTRA CLERKS.

[Acts 1867, Chaps. 4, 167 and 310.]

David Wilder, ...	$1,300 00	
Stephen B. Smith, ...	1,300 00	
T. E. Baker, to February 28th, inclusive, . .	216 66	
H. K. Oliver, 3d, to February 15th, inclusive, .	165 77	
		2,982 43

DETAILS No. 72.

TREASURER'S INCIDENTALS.

[Gen. Stat., Chap. 15; Acts 1867, Chap. 16.]

Postage and Expressage, ...	$157 42	
Printing sundry Blanks, ...	185 51	
Ink, Pens, Pencils, &c., ...	43 30	
Blank and Record Books, ...	157 00	
Paper, Envelopes, &c., ...	184 80	
Newspaper, Detector and Directory, . . .	21 00	
Various small Stationery, ...	8 92	
Binding and Ruling, ...	16 00	
		773 95
Total Expenses of Treasurer's Department, .	. . .	$12,856 38

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DETAILS No. 73.

TAX COMMISSIONER'S DEPARTMENT.

[Acts 1865, Chap. 283; 1867, Chaps. 4, 16, 167 and 310.]

COMMISSIONER.		
Jacob H. Loud, without pay.		
Daniel A. Gleason, Deputy,	. . .	$2,000 00
CLERKS.		
A. J. Morton,	$1,700 00	
S. W. Hatheway,	1,500 00	
		3,200 00
EXTRA CLERKS.		
Elizabeth A. Tong,	$900 00	
Fannie M. Harmon,	720 00	
Mary H. Harlow,	720 00	
Hattie F. Knapp,	720 00	
Helen F. Clarke,	720 00	
Jennie S. Pierce,	720 00	
Mary A. Goodwin,	720 00	
Mary T. R. Tong,	440 00	
Julia S. Jackson,	440 00	
Mrs. A. M. Grover,	430 00	
Julia M. Taylor, from June 4th,	414 00	
John G. Martin,	600 00	
		7,544 00
CONTINGENT EXPENSES.		
Printing Blanks, Circulars, &c.,	$1,049·18	
Postage,	320 00	
Envelopes, Cards, &c.,	203 88	
Blank and Record Books,	57 75	
Paper of all kinds,	67 95	
Binding and Document Files,	214 25	
Pens, Pencils, Ink, Erasers, &c.,	39 30	
Various Stationery,	10 30	
Newspapers and Directories,	22 00	
		1,984 61
Total Expense of Tax Commissioner's Depart't,	. . .	$14,728 61

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AUDITOR'S DEPARTMENT.

DETAILS No. 74.		
AUDITOR.		
[Acts 1866, Chap. 296; 1867, Chap. 4.]		
Henry S. Briggs, salary,		$2,500 00
DETAILS No. 75.		
CLERKS.		
[Acts 1866, Chap. 296; 1867, Chaps. 4, 167 and 310.]		
Julius L. Clarke, 1st Clerk,	$2,200 00	
Edward S. Davis, 2d Clerk,	1,700 00	
		3,900 00
DETAILS No. 76.		
EXTRA CLERKS.		
[Acts 1867, Chaps. 4, 167 and 310.]		
Augustus Brown,	$1,800 00	
William D. Hawley,	1,300 00	
George Clark,	1,800 00	
Albert Carter,	650 00	
George N. Briggs, from August 21, inclusive,	471 78	
E. M. Tufts, 1 month,	83 33	
		5,105 11
DETAILS No. 77.		
INCIDENTALS.		
[Acts 1867, Chaps. 16 and 178.]		
Postage,	$65 35	
Paper and Envelopes,	40 50	
Ink, Pens, Pencils, Erasers, Scissors, &c.,	27 22	
Blank and Record Books,	45 20	
Newspapers,	34 00	
Printing Blanks,	144 06	
1 Atlas,	17 00	
Sundries,	5 20	
		378 53
Total Expenses of Auditor's Department,	. . .	$11,883 64

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DETAILS No. 78.

REPAIRS, IMPROVEMENTS AND FURNITURE AT STATE HOUSE.

[Gen. Stat., Chap. 14; Acts 1867, Chap. 16.]

Labor and Material for Repairs in various Rooms,	$1,180 10
Upholstery, Furniture, Repairs, &c.,	185 00
Carpets, Oil Cloth, &c.,	615 75
Painting, Glazing, &c.,	247 05
Lumber, Moulding, &c., for Repairs,	225 43
Gas Fixtures, Clocks, Repairs, &c.,	47 54
Hardware for Repairs,	143 24
Masonry and Plumbing,	138 19
Flags, Awnings, &c.,	128 93
Miscellaneous Expenses,	35 45
	$2,946 68
AUDITOR'S DEPARTMENT. [Acts 1867, Chap. 358.]	
Furniture and Repairing,	354 00
Total Expenses Repairs, Improvements, &c.,	$3,300 68

DETAILS No. 79.

COMMISSIONERS ON STATE HOUSE.

[Res. 1866, Chap. 87; Acts 1866, Chap. 299.]

James M. Stone, Commissioner, compensation,	$350 00		
Joseph A Pond, Commissioner, compensation,	350 00		
John H. Clifford, Commissioner, compensation,	350 00		
		$1,050 00	
Travelling Expenses of Commissioners,	$356 25		
J. H. Shedd, Civil Engineer, services,	75 00		
		431 25	
			$1,481 25

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DETAILS No. 80.

SALARIES OF WATCHMEN AND FIREMEN AT STATE HOUSE.

[Acts 1867, Chaps. 4, 167 and 310.]

W. S. Stoddard, Watchman,	$1,200 00
J. N. Tolman, Watchman,	1,200 00
Edward Rolfe, Watchman,	1,200 00
William Goodhue, Watchman,	1,200 00
Bartholomew Hearty, Fireman,	700 00
	$5,500 00

DETAILS No. 81.

FUEL AND LIGHTS FOR STATE HOUSE.

[Gen. Stat., Chap. 14; Acts 1867, Chap. 16.]

276 Tons Coal,	$2,204 50
10½ Cords Wood and Bark,	141 00
Boston Gas Company,	784 98
Sawing Wood, getting in Coal, &c.,	83 60
Shovels, Grates, &c.,	26 25
	$3,240 33

PRINTING.

DETAILS No. 82.

PUBLIC DOCUMENTS.

[Gen. Stat., Chap. 4; Acts 1867, Chap. 16.]

2,000 copies Bridgewater Almshouse,	$120 88	
2,000 copies Monson Almshouse,	105 20	
2,000 copies Tewksbury Almshouse,	195 20	
2,000 copies Reform School,	269 29	
2,000 copies Nautical School,	161 12	
2,000 copies Industrial School for Girls,	120 79	
2,000 copies School for Idiots,	194 86	
2,000 copies State Prison,	228 98	
2,000 copies Hospital, Rainsford Island,	29 65	
2,000 copies Hospital, Taunton,	170 59	
Amount carried forward,	$1,596 56	

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STATEMENT XIV. Printing, &c. DETAILS 83, 84.

PUBLIC DOCUMENTS—*Concluded.*

Amount brought forward,	$1,596 56	
2,000 copies Hospital, Worcester,	576 20	
2,000 copies Hospital, Northampton,	228 68	
2,000 copies State Library,	241 16	
2,000 copies Discharged Convicts,	18 51	
2,000 copies Liquor Commissioner's,	536 83	
2,000 copies Public Lands,	18 51	
2,000 copies Registers of Deeds,	25 28	
2,000 copies Sheriffs' Accounts,	25 28	
1,500 copies Chappequiddic Indians,	20 86	
1,500 copies Dudley Indians,	14 09	
1,500 copies Natick Indians,	14 09	
1,500 copies Troy Indians,	14 09	
1,500 copies Marshpee Indians,	23 38	
1,500 copies Herring Pond Indians,	23 38	
1,000 copies Co-operative Associations,	252 09	
	$3,628 99	
Estimated Balance,	25,000 00	
		$28,628 99

DETAILS No. 83.

GENERAL LAWS.

[Gen. Stat., Chap. 3; Acts 1867, Chap. 16.]

35,000 copies General Laws and Resolves—		
Composition,	$122 95	
Alterations,	16 80	
Paper,	3,687 92	
Presswork,	500 50	
Binding, &c.,	520 00	
		4,848 17

DETAILS No. 84.

ACTS AND RESOLVES, (BLUE BOOK.)

[Gen. Stat., Chap. 3; Acts 1867, Chap. 16.]

3,000 copies Acts and Resolves—		
Composition,	$930 84	
Alterations,	54 00	
Paper,	2,010 98	
Presswork,	245 00	
Binding, &c.,	818 60	
		4,059 42
Amount carried forward,	. . .	$37,536 58

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DETAILS No. 85.

PUBLISHING LAWS.

[Acts 1865, Chap. 193; Acts 1867, Chap. 16.]

Amount brought forward, ...		$37,536 58
Boston Advertiser, Publishing General Laws, &c., . . .		400 00

DETAILS No. 86.

BANK RETURNS.

[Gen. Stat., Chap. 57; Acts 1867, Chap. 16.]

Boston Advertiser, Publishing Bank Returns, .	$40 00	
Boston Traveller, Publishing Bank Returns, .	99 75	
		139 75

DETAILS No. 87.

ASSESSORS' BOOKS AND BLANKS.

[Acts 1861, Chap. 171; 1867, Chap. 16.]

388 Assessment Books, ...	$1,661 70	
Blanks, ...	83 00	
Packing and Expressage, ...	22 50	
		1,767 20

DETAILS No. 88.

TERM REPORTS.

[Acts 1859, Chap. 290; 1867, Chap. 16.]

872 copies furnished Cities, Towns, &c., ...		3,052 00

DETAILS No. 89.

ENGRAVING AND PRINTING, &c., FOR STATE SCRIP.

[Acts 1867, Chaps. 16 and 310.]

Engraving, ...	$975 00	
Printing and Paper, ...	875 91	
		1,850 91
Amount carried forward, ...	. . .	$44,746 44

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DETAILS No. 90.

REGISTRATION BLANKS.

[Gen. Stat., Chap. 21; Acts 1867, Chap. 16.]

Amount brought forward,		$44,746 44
Printing Blank Registry Births, Deaths and Marriages,		500 00

DETAILS No. 91.

CENSUS ABSTRACT.

[Res. 1865, Chap. 58; Acts 1867, Chap. 16.]

Printing Abstract—5,000 copies—		
Composition,	$1,018 06	
Alterations,	196 20	
Paper,	1,671 18	
Presswork,	294 00	
Binding, &c.,	1,560 00	
		4,739 44

DETAILS No. 92.

GENERAL STATUTES.

[Res. 1867, Chap. 18; Acts 1867, Chap. 310.]

Electrotype Plates,	$2,500 00	
Electrotyping Supplement,	488 82	
Editing Supplement,	200 00	
		3,188 82

DETAILS No. 93.

GOULD'S INVERTEBRATE ANIMALS.

[Res. 1867, Chap. 32.]

W. G. Binney, Travelling Expenses,	$107 15	
Engraving and Drawing,	840 00	
Printing and Copying,	79 55	
		1,026 70
Amount carried forward,	. . .	$54,201 40

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DETAILS No. 94.

PRINTING AGRICULTURAL REPORT.

[Gen. Stat., Chap. 5; Acts 1867, Chaps. 16 and 310.]

Amount brought forward,		$54,201 40
10,000 copies Secretary's Report—		
Composition,	$359 65	
Alterations,	117 00	
Presswork,	715 55	
Paper,	5,894 72	
Binding, &c.,	4,224 37	
		11,311 29
Total for Printing, &c.,		$65,512 69

JUDICIARY.

SUPREME JUDICIAL COURT.

DETAILS No. 95.

SALARIES OF JUSTICES.

[Acts 1866, Chap. 46.]

George T. Bigelow, Chief Justice,	$5,500 00	
E. R. Hoar, Associate Justice,	5,000 00	
R. A. Chapman, Associate Justice,	5,000 00	
Horace Gray, Jr., Associate Justice,	5,000 00	
Dwight Foster, Associate Justice,	5,000 00	
John Wells, Associate Justice,	5,000 00	
		$30,500 00

DETAILS No. 96.

CLERK.

[Gen. Stat., Chap. 121; Acts 1867, Chap. 13.]

George C. Wilde,		3,000 00
Amount carried forward,		$33,500 00

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STATEMENT XIV. Salaries, &c. DETAILS 97 TO 99.

JUDICIARY—*Continued.*

DETAILS No. 97.		
REPORTER OF DECISIONS.		
[Gen. Stat., Chap. 121; Acts 1867, Chap. 13.]		
Amount brought forward, ...	. . .	$33,500 00
Charles Allen, to April 28 inclusive, . . .	$98 33	
A. G. Browne, Jr., from August 26 inclusive, .	104 83	
		203 16
DETAILS No. 98.		
INCIDENTAL EXPENSES.		
[Gen. Stat., Chaps. 112, 115 and 157; Acts 1867, Chap. 13.]		
Benjamin F. Bayley, Deputy Sheriff, attendance,	$135 00	
James F. Goodwin, Constable, ...	135 00	
Henry Taylor, Constable, ...	135 00	
Charles Smith, Constable, ...	135 00	
Printing Dockets, &c., ...	201 00	
Stationery, Postage, &c., ...	49 98	
		790 98
DETAILS No. 99.		
SUPERIOR COURT.		
[Acts 1867, Chap. 13, 165 and 310.]		
Seth Ames, Chief Justice, from April 9, inc., .	$3,275 00	
Charles Allen, Chief Justice, to March 31, inc., .	1,125 00	
Julius Rockwell, Associate Justice, ...	4,200 00	
Otis P. Lord, Associate Justice, ...	4,200 00	
Marcus Morton, Associate Justice, ...	4,200 00	
Ezra Wilkinson, Associate Justice, ...	4,200 00	
Henry Vose, Associate Justice, ...	4,200 00	
Chester I. Reed, Associate Justice from April 20, inclusive, ...	2,928 33	
Seth Ames, Associate Justice, to Apr. 8, inc., .	1,143 33	
Charles Devens, Jr., Associate Justice, from Apr. 20, inclusive, ...	2,928 33	
Thomas Russell, Associate Justice, to March 22, inclusive, ...	945 00	
John P. Putnam, Associate Justice, ...	4,200 00	
L. F. Brigham, Associate Justice, ...	4,200 00	
		41,744 99
Amount carried forward, ...	. . .	$76,239 13

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JUDICIARY—*Continued.*

COURTS OF PROBATE AND INSOLVENCY.

DETAILS No. 100.

SALARIES OF JUDGES.

[Acts 1867, Chaps. 13, 357 and 358.]

Amount brought forward,	. . .	$76,239 13
Isaac Ames, Suffolk County,	$3,000 00	
George F. Choate, Essex County,	2,500 00	
W. A. Richardson, Middlesex County,	2,500 00	
Henry Chapin, Worcester County,	2,500 00	
S. F. Lyman, Hampshire County,	900 00	
W. S. Shurtleff, Hampden County,	1,800 00	
Charles Mattoon, Franklin County,	900 00	
J. T. Robinson, Berkshire County,	1,200 00	
George White, Norfolk County,	2,000 00	
W. H. Wood, Plymouth County,	1,800 00	
E. H. Bennett, Bristol County,	1,500 00	
Joseph M. Day, Barnstable County,	900 00	
E. M. Gardner, Nantucket County,	500 00	
T. G. Mayhew, Dukes County,	500 00	
		21,500 00

DETAILS No. 101.

SALARIES OF REGISTERS.

[Acts 1867, Chaps. 13, 357 and 358.]

William C. Brown, Suffolk County,	$3,000 00	
A. C. Goodell, Essex County,	2,000 00	
Joseph H. Tyler, Middlesex County,	2,000 00	
John J. Piper, Worcester County,	2,000 00	
Luke Lyman, Hampshire County,	900 00	
Samuel B. Spooner, Hampden County,	1,200 00	
C. C. Conant, Franklin County,	900 00	
A. J. Waterman, Berkshire County,	1,200 00	
Jonathan H. Cobb, Norfolk County,	1,500 00	
Austin S. Cushman, Bristol County,	1,300 00	
Daniel E. Damon, Plymouth County,	1,200 00	
Jonathan Higgins, Barnstable County,	900 00	
W. Barney, Nantucket County,	600 00	
H. Vincent, Dukes County,	600 00	
		19,800 00
Amount carried forward,	. . .	$117,039 13

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STATEMENT XIV. Expenses, &c. DETAILS 102.

JUDICIARY—*Continued.*

Amount brought forward,		. . .	$117,039 13
SALARIES OF ASSISTANT-REGISTERS.			
S. L. Thorndike, Suffolk County, to June 30th, inclusive,		$750 00	
J. L. Crombie, Suffolk County, from July 1st, inclusive,		750 00	
Isaac F. Jones, Middlesex County,		1,500 00	
C. E. Stevens, Worcester County,		1,500 00	
James Ropes, Essex County,		1,500 00	
Jonathan Cobb, Norfolk County,		800 00	
			6,800 00

DETAILS No. 102.

EXPENSES OF COURTS OF INSOLVENCY.

[Gen. Stat., Chap. 118; Acts 1867, Chap. 13.]

BERKSHIRE COUNTY.			
Postage, &c.,		$18 00	
ESSEX COUNTY.			
Daniel Potter, Officer, attendance,	$36 00		
Blanks,	78 00		
Stationery, &c.,	21 00		
		135 00	
FRANKLIN COUNTY.			
J. M. Mann, Officer, attendance,		60 00	
HAMPDEN COUNTY.			
Blanks,		11 50	
HAMPSHIRE COUNTY.			
W. E. Partridge, Officer, attendance,	$43 50		
Printing Blanks,	18 50		
		62 00	
MIDDLESEX COUNTY.			
Jefferson Bancroft, Officer, attendance,	$88 00		
Postage, Stationery, &c.,	16 10		
Blanks,	7 50		
		111 60	
NORFOLK COUNTY.			
Geo. W. White, Jr., Officer, attendance,	$63 00		
Care of room,	25 00		
Blanks,	32 30		
		120 30	
PLYMOUTH COUNTY.			
Blanks, &c.,		5 70	
Amounts carried forward,		$524 10	$123,839 13

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STATEMENT XIV. Salaries. DETAILS 103.

JUDICIARY—*Continued.*

Amounts brought forward, ...		$524 10	$123,839 13
SUFFOLK COUNTY.			
Wm. D. Martin, Officer, attendance, .	$132 00		
Wm. Easterbrook, Officer, attendance,	150 00		
Stationery, &c., ...	134 10		
		416 10	
WORCESTER COUNTY.			
Books, &c., ...		10 50	
			950 70

POLICE COURTS.

DETAILS No. 103.

SALARIES OF JUSTICES.

[Acts 1867, Chaps. 13 and 358.]

Joseph G. Waters, Salem, ...	$1,500 00
Nathan Crosby, Lowell, ...	2,200 00
John S. Ladd, Cambridge, ...	1,500 00
William E. Currier, Newburyport, ...	900 00
William Stevens, Lawrence, ...	1,500 00
James Davis, Gloucester, ...	800 00
J. R. Newhall, Lynn, ...	1,000 00
Hamlet Bates, Chelsea, ...	1,300 00
Lewis Lapham, Fall River, ...	1,094 20
James Ford, Special Justice, Fall River, . .	105 80
Alanson Borden, New Bedford, ...	1,500 00
William N. Green, Worcester, ...	1,500 00
James H. Morton, Springfield, ...	1,500 00
P. L. Page, Pittsfield, ...	800 00
E. O. Carter, Chicopee, ...	900 00
Joel Bacon, Adams, ...	800 00
J. C. Ives, Lee, ...	500 00
J. R. Bulkley, Williamstown, ...	300 00
George W. Warren, Charlestown, ...	1,200 00
Charles A. Dewey, Jr., Milford, ...	1,000 00
Henry Carter, Haverhill, from June 18 inclusive,	643 33
	22,543 33
Amount carried forward, ...	$147,333 16

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STATEMENT XIV. Salaries, &c. DETAILS 104, 105.

JUDICIARY—*Continued.*

DETAILS No. 104.		
SALARIES OF CLERKS.		
[Acts 1867, Chaps. 13 and 358.]		
Amount brought forward, ...	. . .	$147,333 16
S. P. Andrews, Salem, ...	$900 00	
F. L. Porter, New Bedford, ...	800 00	
Clark Jillson, Worcester, ...	900 00	
A. B. Leonard, Fall River, ...	600 00	
E. W. Rand, Newburyport, ...	500 00	
S. P. Hadley, Jr., Lowell, ...	1,000 00	
Charles E. Briggs, Lawrence, ...	800 00	
Thomas McIntire, Jr., Cambridge, ...	800 00	
H. C. Oliver, Lynn, ...	600 00	
Andrew J. Bailey, Charlestown, ...	500 00	
Jos. K. Jenness, Jr., Haverhill, from June 18, inc.,	321 67	
		7,721 67
DETAILS No. 105.		
BOSTON MUNICIPAL COURTS.		
[Acts 1866, Chap. 279; 1867, Chaps. 13, 356 and 359.]		
JUSTICES.		
Mellen Chamberlain, ... $3,000 00		
Francis W. Hurd, ... 3,000 00		
John W. Bacon, ... 3,000 00		
	$9,000 00	
CLERKS.		
J. C. Leighton, ... $2,458 33		
W. T. Conolly, ... 613 33		
Jacob Homer, ... 825 00		
Otis V. Waterman, ... 736 64		
Charles A. Barnard, ... 615 00		
Seth Tobey, ... 33 33		
	5,281 63	
SOUTHERN DISTRICT.		
P S. Wheelock, Justice, . . . $1,500 00		
Alfred Williams, Jr., Clerk, . . . 500 00		
	2,000 00	
		16,281 63
Amount carried forward, ...	. . .	$171,336 46

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JUDICIARY—*Continued.*

DETAILS No. 106.			
TAUNTON MUNICIPAL COURT.			
[Acts 1864, Chap. 209; 1867, Chap. 13.]			
Amount brought forward,			$171,336 46
William H. Fox, Justice,		$1,000 00	
James P. Ellis, Clerk,		600 00	
			1,600 00

ATTORNEY-GENERAL'S DEPARTMENT.

DETAILS No. 107.			
ATTORNEY-GENERAL.			
[Acts 1866, Chap. 298; 1867, Chap. 13.]			
Charles Allen, from April 29, inc.,	$2,352 79		
Chester I. Reed, to April 19, inc.,	1,069 44	$3,422 23	
DETAILS No. 108.			
CLERK.			
[Gen. Stat., Chap. 14; Acts 1867, Chap. 13.]			
James C. Davis,		1,000 00	
DETAILS No. 109.			
ATTORNEY-GENERAL'S EXPENSES.			
[Gen. Stat., Chap. 14; Acts 1867, Chaps. 16 and 122.]			
Postage, Telegrams, Advertising, &c.,	$75 05		
Court Fees and Expenses,	71 46		
Printing Briefs, Blanks, &c.,	52 60		
Stationery, Newspapers, &c.,	66 15		
Rent, Taxes and Water,	479 44		
Care of Office,	90 00		
Sundries,	20 82	855 52	
Amounts carried forward,		$5,277 75	$172,936 46

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STATEMENT XIV. Law Library, &c. DETAILS 110 TO 112.

JUDICIARY—*Concluded.*

Amounts brought forward, ...	$5,277 75	$172,936 46
Expenses of attending Supreme Court at Washington, per Res. 1866, Chap. 93, ...	357 88	
Expenses of Cases removed from State Courts Courts to United States Circuit Court, per Res. 1866, Chap. 92—		
A. J. Clifford, services, ...	483 20	
		6,118 83

DETAILS No. 110.

LAW LIBRARY.

[Acts 1867, Chap. 16.]

Sundry Books, ...		193 85

DETAILS No. 111.

DISTRICT-ATTORNEYS.

[Acts 1867, Chaps. 13, 349 and 358.]

George P. Sanger, Suffolk District, ...	$3,500 00	
P. R. Guiney, Assistant, Suffolk District, . .	2,100 00	
A. A. Abbott, Eastern District, ...	1,500 00	
I. S. Morse, Northern District, ...	1,500 00	
George Marston, Southern District, ...	1,500 00	
Hartley Williams, Middle District, ...	1,500 00	
E. B. Gillett, Western District, ...	1,500 00	
E. L. Pierce, South-Eastern District, ...	1,500 00	
S. T. Spaulding, North-Western District, . .	1,000 00	
		15,600 00
Total Expenses of Judiciary Department, ...		$194,849 14

DETAILS No. 112.

COMMISSIONER OF SAVINGS BANKS.

[Acts 1866, Chap. 192; 1867, Chap. 4.]

F. M. Stone, salary, ...	$3,000 00

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DETAILS No. 113.

INSURANCE COMMISSIONER.

[Acts 1866, Chap. 255; 1867, Chaps. 4, 167, 267 and 310.]

John E. Sanford, salary,		$2,000 00
CLERK.		
George W. Sargent,		1,500 00
EXTRA CLERKS AND ACTUARIES.		
M. S. Clarke,	$751 20	
C. E. Weiss,	440 00	
L. A. Ingraham,	324 07	
E. W. Harrington,	212 50	
A. S. Bradford,	346 00	
M. T. R. Tong,	311 20	
S. C. Rogers,	56 50	
C. G. Allen,	431 20	
S. C. Allen,	34 30	
L. W. Meech,	3,559 86	
W. E. Starr,	833 23	
J. E. Sanford,	1,500 00	
		8,800 06
EXPENSES.		
Postage and Expressage,	$334 18	
Printing Blanks,	895 34	
Paper and Envelopes,	216 75	
Binding, &c.,	151 00	
Blank and Record Books,	80 12	
License Certificates,	74 75	
Ink, Pens, Pencils, Shears, Seals, &c.,	37 40	
Newspapers and Books,	29 50	
Small Stationery,	11 53	
1 Seal Press,	30 00	
		1,860 57
		$14,160 63

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SCIENTIFIC.

BOARD OF AGRICULTURE.

SECRETARY'S DEPARTMENT.

DETAILS No. 114.

SECRETARY.

[Acts 1867, Chaps. 4, 167 and 310.]

Charles L. Flint, salary,		$2,500 00	

DETAILS No. 115.

SECRETARY'S CLERKS.

[Acts 1865, Chap. 243; 1867, Chap. 4.]

E. A. Samuels,	$1,000 00		
F. G. Sanborn,	416 66		
Estimated Balance due,	500 00		
		1,916 66	

DETAILS No. 116.

SECRETARY'S EXPENSES.

[Gen. Stat., Chap. 16; Acts 1867, Chap. 16.]

Postage,	$34 31		
Express Charges,	46 50		
Travelling Expenses,	148 95		
		229 76	
			$4,646 42

DETAILS No. 117.

INCIDENTALS OF THE BOARD OF AGRICULTURE.

[Gen. Stat., Chap. 16; Acts 1867, Chap. 16.]

Stationery, various kinds,	$75 70	
Sundry Printing,	88 55	
Miscellaneous Items,	22 65	
		186 90
Amount carried forward,		$4,833 32

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SCIENTIFIC—*Continued.*

DETAILS No. 118.

TRAVELLING EXPENSES OF THE MEMBERS OF THE BOARD OF AGRICULTURE.

[Gen. Stat., Chap. 16; Acts 1867, Chap. 16.]

Am't brought for'd,	. . .	. . . . .	. . .	$4,833 32
		Am't brought up, .	$716 60	
P. A. Chadbourne,	$24 90	T. W. Ward, .	47 75	
T. J. Huntington, .	29 00	H. S. Ward, .	33 50	
P. Stedman, . .	30 20	T. Billings, .	39 10	
N. S. Hubbard, .	59 35	W. Knowlton, .	22 50	
D. A. Cleaveland, .	100 85	J. M. Smith, .	71 10	
C. G. Davis, . .	47 60	Asa Clement, .	50 00	
A. P. Slade, . .	46 85	H. S. Porter, .	59 70	
T. D. Thatcher, .	72 80	N. Durfee, .	3 50	
Levi Stockbridge, .	16 50	E. W. Bull, .	57 00	
Alexander Hyde, .	74 00	W. F. Watkins, .	91 85	
William Birnie, .	42 00	J. Thompson, .	113 95	
C. Sanderson, .	51 50	J. L. Cole, . .	72 05	
J. B. Moore, . .	46 10			
G. A. King, . .	74 95		$1,378 60	
		Estim'd Balance,	150 00	
Am't carried up, .	$716 60			1,528 60

DETAILS No. 119.

AGRICULTURAL SOCIETIES.

[Gen. Stat., Chap. 66; Acts 1867, Chap. 16.]

Barnstable County Society, ...	$600 00	
Berkshire County Society, ...	600 00	
Bristol County Society, ...	600 00	
Bristol Central Society, ...	600 00	
Essex County Society, ...	600 00	
Franklin County Society, ...	600 00	
Hampden County Society, ...	600 00	
Hampden East Society, ...	600 00	
Hampshire County Society, ...	600 00	
Hampshire, Hampden and Franklin Society, .	600 00	
Housatonic Society, ...	600 00	
Highland Society, ...	600 00	
Hoosac Valley Society, ...	600 00	
Middlesex County Society, ...	600 00	
Middlesex North Society, ...	600 00	
Middlesex South Society, ...	600 00	
Amounts carried forward, ...	$9,600 00	$6,361 92

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STATEMENT XIV. State Cabinet, &c. DETAILS 120, 121.

SCIENTIFIC—*Concluded.*

Amounts brought forward,	$9,600 00	$6,361 92
Martha's Vineyard Society,	600 00	
Nantucket County Society,	600 00	
Norfolk County Society,	600 00	
Plymouth County Society,	600 00	
Worcester County Society,	600 00	
Worcester North Society,	600 00	
Worcester South Society,	600 00	
Worcester West Society,	600 00	
Worcester South-East Society,	600 00	
		15,000 00

DETAILS No. 120.

STATE CABINET.

[Acts 1867, Chap. 157.]

Packing and Transportation,	$392 52	
Lumber,	189 39	
Labor,	339 00	
Miscellaneous Expenses,	79 09	
		1,000 00

DETAILS No. 121.

PLEURO-PNEUMONIA.

[Res. 1866, Chap. 17; Acts 1866, Chap. 299.]

COMMISSIONERS.			
Elisha F. Thayer—			
Compensation, 23 days, at $4,	$92 00		
Travelling and other Expenses,	65 80		
		$157 80	
Charles P. Preston—			
Compensation, 16 days, at $4,	$64 00		
Travelling and other Expenses,	52 95		
		116 95	
F. D. Lincoln—			
Compensation, 10 days, at $4,	$40 00		
Travelling and other Expenses,	54 34		
		94 34	
			369 09
Total Expenses for Scientific Purposes, not including Agricultural Report, for which see State Printing,			$22,731 01

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DETAILS No. 122.

STATE LIBRARY.

[Gen. Stat., Chap. 5; Acts 1867, Chap. 16.]

Books purchased, ...		$2,300 00

DETAILS No. 123.

ASSISTANT-LIBRARIAN.

[Acts 1866, Chap. 298; 1867, Chap. 4.]

S. C. Jackson, salary, ...		2,000 00

DETAILS No. 124.

LIBRARIAN'S CLERKS.

[Gen. Stat., Chap. 5; Res. 1861, Chap. 33; 1866, Chap. 28; 1867, Chap. 22; Acts 1867, Chaps. 4 and 310.]

C. R. Jackson, ...	$650 00	
Ellen M. Sawyer, ...	650 00	
		1,300 00
Total Expenses of State Library, . . .	. . .	$5,600 00

CHARITABLE.

DETAILS No. 125.

RAINSFORD ISLAND HOSPITAL.

[Gen. Stat., Chap. 71; Acts 1867, Chap. 34.]

SUPERINTENDENT.		
M. M. Nye, salary, ...		$1,000 00
INSPECTORS.		
J. M. Churchill, ...	$150 00	
J. D. Wheeler, ...	150 00	
C. H. Warren, ...	125 00	
H. B. Crandall, to Feb. 25th, inclusive,	23 48	
		448 48
Amount carried forward, ...		$1,448 48

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STATEMENT XIV. Charitable. DETAILS 126,

CHARITABLE—*Continued.*

Amount brought forward, ...		$1,448 48	
MISCELLANEOUS EXPENSES.			
Corn and Meal, ...	$48 03		
Hardware, ...	22 36		
Lumber, &c., ...	46 37		
Carpenter Work, ...	144 00		
Blacksmithing, &c., ...	12 50		
Hoes, Shovel and Brushes, ...	6 10		
Camphor, ...	6 00		
Glass and Putty, ...	5 79		
W. Standish, services taking Inventory,	35 00		
Sundries, ...	23 34		
Wharfage and repairs of yacht William S. Thatcher, ...	113 80		
	$463 29		
Less amount paid from cash received from sales, &c., ...	104 95		
		358 34	
Total Expenses of Rainsford Island Hospital,			$1,806 82

DETAILS No. 126.

STATE ALMSHOUSE, TEWKSBURY.

[Gen. Stat., Chap. 71; Acts 1867, Chap. 34.]

SALARIES OF SUPERINTENDENT AND OFFICERS.			
Thomas J. Marsh and Wife, Superintendent and Matron, ...	$1,800 00		
Horace P. Wakefield and Wife, Physician and Nurse, ...	1,408 00		
Thomas J. Marsh, Jr., and Wife, Ass't-Superintend't, Clerk and Seamstress,	808 00		
Henry J. Moulton, Assistant-Clerk to April 16th, ...	105 00		
Elijah F. Brick, Assistant-Clerk from June 1st, ...	180 00		
John Cocker, Engineer, ...	650 00		
James Poor, Farmer, ...	500 00		
Charles E. Clark, Assistant-Farmer from August 1st, ...	125 00		
T. P. Bartlett and Wife, Watchman and Nurse to May 31st, ...	236 85		
C. B. Sanborn, Watchman from July 1st,	150 00		
Charles O. Newell and Wife, Watchman and Laundress from Oct. 16th,	101 91		
Abraham S. Barnard, Cook, . . .	360 00		
Amounts carried forward, . .	$6,424 76	. . .	$1,806 82

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CHARITABLE—*Continued.*

Amounts brought forward,	$6,424 76	. . .	$1,806 82
Geo. G. Spofford, Teamster,	360 00		
Nancy M. Foster, Assistant-Matron,	208 00		
Martha B. Marsh, Dairymaid,	208 00		
Sarah E. Baker, Hospital Cook,	208 00		
Fannie L. Crosby, Teacher to July 1st,	104 00		
Carrie S. Trull, Teacher from July 15th,	96 00		
Wm. H. Marsh, Supervisor in Asylum for Insane to Sept. 1st,	240 00		
Abel G. Whidden and Wife, Supervisors in Asylum for Insane,	568 00		
James H. Savell, Supervisor in Asylum for Insane from Oct. 3d,	73 39		
James C. Poor, Herdsman and Butcher from March 5th,	261 66		
D. W. Osgood, Hospital Nurse from Nov. 1st,	50 00		
Services of Chaplains,	243 00		
		$9,044 81	
INSPECTORS.			
Francis H. Nourse,	$160 00		
Geo. P. Elliot,	160 00		
Eben'r B. Currier, to Aug. 1st,	93 33		
Benj. C. Perkins, from Aug. 23d,	56 45		
		469 78	
MISCELLANEOUS EXPENDITURES.			
1,373 barrels Flour,	$17,080 97		
103 barrels Beef,	1,637 40		
15 barrels Pork Hocks,	181 50		
1,500 bushels Corn,	1,973 75		
927¾ bushels Oats,	827 43		
269 bushels Peas and Beans,	587 23		
108 bushels Rye,	184 74		
16 bushels Malt,	34 00		
12,278 pounds Fresh Meat,	2,152 24		
22,050 pounds Fish,	703 87		
7,396 pounds Sugar,	958 85		
655 pounds Tea,	672 15		
517 pounds Coffee,	137 07		
6,409 pounds Soap Stock,	621 13		
1,133 pounds Tobacco,	339 84		
400 pounds Hops,	200 00		
1,033 pounds Rice,	99 56		
522 pounds Starch,	59 82		
189⅝ pounds Cheese,	42 33		
3,357½ gallons Molasses,	1,863 56		
1,090½ gallons Oil,	720 97		
408 gallons Vinegar,	112 01		
Amounts carried forward,	$31,190 42	$9,514 59	$1,806 82

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STATEMENT XIV. Charitable. DETAILS 126.

CHARITABLE—*Continued.*

Amounts brought forward, .	$31,190 42	$9,514 59	$1,806 82
135½ dozen Eggs, ...	45 45		
Provisions of various kinds, . . .	1,526 50		
Sundry groceries, ...	419 49		
Milch Cows and Calves, . . .	1,046 50		
2 pairs Oxen, ...	498 80		
68 $\frac{888}{2000}$ tons Shorts, ...	2,250 02		
91¼ tons Hay, ...	1,064 03		
820 tons Coal, ...	3,808 10		
10 tons Meal, ...	442 00		
Salt, ...	187 07		
Dry Goods and Clothing, . . .	6,154 34		
Shoes, ...	1,548 20		
Shoe Stock and Tools, ...	179 56		
Crockery, Glassware and Hardware, .	347 85		
Books, Newspapers, Postage and Stationery, ...	220 04		
Brooms, ...	130 50		
Cement, Lime and Plaster, . . .	48 16		
Carriages, ...	100 00		
Fire Extinguishers, ...	218 00		
Furniture, ...	454 84		
Horse, ...	300 00		
Lumber, ...	269 36		
Medicines, ...	502 54		
Medical Consultation, ...	43 00		
Seeds, ...	220 89		
Paints, Oils and Colors, ...	131 37		
Pasturage, ...	180 44		
Smithwork and Stock, ...	89 16		
Tools, Agricultural and Mechanical, .	249 82		
Transportation of Freight, . . .	3,808 63		
Transportation of Passengers, . . .	570 41		
Wood, ...	593 22		
Wooden Ware and Clocks, . . .	138 44		
Repairs, ...	2,403 81		
Improvements, ...	2,021 65		
Labor, ...	1,243 73		
Plaster for Farm, ...	75 50		
Miscellaneous, ...	167 42		
Expenses on account of Children bound out, ...	250 46		
Trial Justice Fees, ...	225 00		
		65,364 72	
Total Expenses Tewksbury Almshouse, .			74,879 31
Amount carried forward, ...		. . .	$76,686 13

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CHARITABLE—*Continued.*

DETAILS No. 127.

STATE ALMSHOUSE, BRIDGEWATER.

[Gen. Stat., Chap. 71; Acts 1867, Chap. 34.]

Amount brought forward,			$76,686 13
SALARIES OF SUPERINTENDENT AND OFFICERS.			
L. L. Goodspeed and Wife, Superintendent and Matron,	$1,800 00		
William C. Howland, Assistant-Superintendent,	500 00		
Edward Sanger, Physician,	400 00		
J. E. Harlow, Consulting Physician,	100 00		
P. L. Cushing, Chaplain,	200 00		
H. D. Trask, Farmer, 9 months,	375 00		
J. Hardy and Wife, Farmer and Matron, 6 months,	250 00		
C. D. Hutchinson and Wife, Farmer and Matron, 3 months,	100 00		
E. B. Ellis, Farmer, 3 months,	100 00		
J. L. Hall, Farmer, 6 months,	250 00		
A. B. Fuller, Nurse,	360 00		
Frank Murdock, Watchman, 7⅔ months,	230 00		
A. A. Alden, Watchman, 4½ months,	145 00		
J. W. Coria, Assistant-Watchman,	60 00		
N. Thompson, Engineer, 1½ months,	67 00		
Amelia Gill, Assistant-Matron,	300 00		
Margaret Youdell, Assistant-Matron,	225 00		
Julia A. Decker, Assistant-Matron,	208 00		
Ann Youdell, Assistant-Matron,	190 00		
Sundry persons, incidental labor,	237 55		
		6,097 55	
INSPECTORS.			
James Ford,	$160 00		
J. B. Thaxter,	160 00		
J. H. Mitchell,	160 00		
		480 00	
MISCELLANEOUS EXPENDITURES.			
690 barrels Flour,	$8,612 00		
40 barrels Beef,	630 50		
33 barrels Crackers,	184 50		
7½ barrels Apples,	51 88		
2 barrels Pickled Fish,	25 00		
1,530 bushels Grain,	2,082 35		
17 bushels Beans,	51 00		
28,501 pounds Meat,	2,273 99		
7,187 pounds Fish,	312 43		
1,135 pounds Rice,	120 00		
Amounts carried forward,	$14,343 65	$6,577 55	$76,686 13

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STATEMENT XIV. Charitable. DETAILS 128.

CHARITABLE—*Continued.*

Amounts brought forward,	$14,343 65	$6,577 55	$76,686 13
1,186 pounds Butter,	415 83		
1,668 pounds Sugar,	241 80		
293 pounds Cheese,	47 00		
1,088 gallons Molasses,	582 05		
2,259 gallons Milk,	451 80		
434 tons Coal,	3,576 97		
5 tons Fine Feed,	228 48		
Beef and Farm Stock,	681 72		
Dry Goods, Bedding and Furniture,	3,981 42		
Tea, Coffee, Chocolate and Shells,	1,125 16		
Leather, Shoes and Findings,	676 05		
Transportation of Merchandise,	338 28		
Light,	311 80		
Medicines and Hospital Supplies,	523 47		
Hops, Malt, Salt, Vinegar, &c.,	318 97		
Hay and Straw,	247 37		
Sewing Machines,	228 00		
Farm Tools and Seeds,	206 23		
Tobacco, Snuff and Pipes,	220 35		
Blacksmithing, Carriage and Harness Repairs,	121 14		
Express Wagon,	175 00		
Crockery, Glass, Tin, Wood and Hardware,	158 89		
Brooms, Brushes, Baskets, Lines, &c.,	144 40		
Clothing,	95 20		
Soap and Material,	99 21		
Pasturage,	97 80		
Painting and Stock,	137 43		
Nails, Window Glass, &c.,	56 91		
Post Office, Expresses and Schooling,	47 28		
Books, Newspapers and Stationery,	53 55		
Trial Justice Fees,	31 00		
Miscellaneous,	55 54		
		30,019 75	
Total Expenses Bridgewater Almshouse,			36,597 30

DETAILS No. 128.

STATE ALMSHOUSE, MONSON.

[Gen. Stat., Chap. 71, Acts 1867, Chap. 34.]

SALARIES OF SUPERINTENDENT AND OFFICERS.			
John M. Brewster, Jr., and Wife, Superintendent and Matron,	$1,800 00		
Charles F. Foster and Wife, Chaplain and Teachers,	1,000 00		
Amounts carried forward,	$2,800 00	. . .	$113,283 43

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CHARITABLE—*Continued.*

Amounts brought forward,	$2,800 00		$113,283 43
Joseph D. Nichols, Physician,	800 00		
Joseph H. Brewster, Assistant-Superintendent and Clerk,	800 00		
Compensation of seven Teachers,	987 29		
John N. Lacey, Engineer,	700 00		
John McDonald, Baker,	500 00		
W. J. Clark, Cook in Inmates' Department, to August 1,	292 67		
Joseph W. Mason, Charge of Male Department 1 year, and Cook in Inmates' Department from Aug. 1,	341 67		
Edwin Doane, Farmer,	568 75		
Charles Adams, Farmer,	440 00		
Edwin Lawrence, charge of Boys in Yards,	284 71		
Compensation of Seamstress and two Assistant-Matrons,	558 67		
Compensation of Nurse, Watchman and Laundresses,	526 29		
All other services,	353 52		
		$9,953 57	
INSPECTORS.			
Gordon M. Fisk,	$160 00		
Eleazer Porter,	160 00		
George Chandler, to July 1,	80 00		
Thomas Rice, from July 1,	80 00		
		480 00	
MISCELLANEOUS EXPENDITURES.			
941 barrels Flour,	$12,324 63		
147 barrels Beef,	2,491 36		
7 barrels Pork,	84 70		
32 barrels Crackers,	218 06		
663 bushels Corn,	925 95		
201 bushels Oats,	164 88		
250 bushels Beans and Peas,	460 71		
596 bushels Potatoes,	397 62		
37,871 pounds Fresh Meat,	4,082 09		
Soup Meat, &c.,	508 19		
9,600 pounds Meal,	212 68		
4,739 pounds Sugar,	678 63		
6,213 pounds Bar Soap and Soap Stock,	560 90		
339 pounds Cheese,	66 18		
13,401 pounds Fish,	570 20		
2,194 gallons Molasses,	1,380 27		
11,603¼ gallons Milk,	2,489 29		
374¼ dozen Eggs,	125 01		
516 19/20 tons Coal,	3,936 11		
1,042 bushels Charcoal,	161 85		
Amounts carried forward,	$31,839 31	$10,433 57	$113,283 43

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STATEMENT XIV. Charitable. DETAILS 129.

CHARITABLE—*Continued.*

Amounts brought forward,	$31,839 31	$10,433 57	$113,283 43
Sundry Groceries,	2,388 27		
Grain,	98 00		
Lights,	349 62		
Dry Goods, Clothing and Bedding,	7,423 85		
Shoes and Leather,	1,788 78		
Hats and Caps,	469 30		
Brooms, Mops and Brushes,	238 33		
Books, Stationery and Papers,	213 96		
Postage,	79 36		
Medical Supplies,	361 48		
Stoves and Fixtures,	166 30		
Farming Implements and Seeds,	531 65		
Cattle and other Farm Stock,	440 00		
Crockery, Glass, Tin, Wood and Hardware,	1,122 48		
Freight,	434 75		
Straw,	233 20		
Tobacco and Snuff,	152 20		
Repairs and Improvements,	2,061 34		
Transportation of Paupers,	51 33		
Pasturage, Bank Wall and Blacksmithing,	330 00		
Sewing Machine and Meat Cutter,	95 00		
Lime and Cement,	59 00		
Advertising,	224 25		
Steam Valve Machine,	75 00		
Painting and Repairing,	1,442 07		
Extra Labor on Farm,	405 27		
Material for Fences,	394 80		
Appraising Real and Personal Property,	52 00		
Labor in Shoe Shop,	197 83		
Fruit, Vegetables and Malt,	105 43		
Machine Oil and Vinegar,	50 75		
Fire Escapes and Furniture,	182 92		
Incidentals,	397 19		
		54,455 02	
Total Expenses Monson Almshouse,			64,888 59

DETAILS No. 129.

ASYLUM FOR THE BLIND.

[Res. 1864, Chap. 56; 1866, Chap. 68; 1867, Chap. 19; Acts 1867, Chaps. 34 and 310.]

Amount paid Treasurer,	20,000 00
Amount carried forward,	$198,172 02

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CHARITABLE—*Continued.*

DETAILS No. 130.			
ASYLUMS FOR THE DEAF AND DUMB.			
[Res. 1847, Chap. 94; 1864, Chap. 88; 1865, Chap. 60; Acts 1867, Chaps. 34 and 311.]			
Amount brought forward, ...		. . .	$198,172 02
AMERICAN ASYLUM, HARTFORD, CONN.			
Amount paid for Board and Tuition for 101 beneficiaries for six months ending October 1, 1867, . . .	$8,837 50		
Also for 102 beneficiaries for six months ending April 1, 1868, . . .	8,925 00		
Clothing for year ending Oct. 1, 1867, .	768 66		
		$18,531 16	
CHELMSFORD SCHOOL FOR DEAF-MUTES.			
Board and Tuition for 5 beneficiaries for four months ending October 1, 1867, . . .		291 65	
CLARKE INSTITUTION FOR DEAF-MUTES.			
Board and Tuition for 9 beneficiaries for six months ending April 1, 1868, ...		787 50	
			19,610 81
DETAILS No. 131.			
SCHOOL FOR IDIOTS.			
[Gen. Stat., Chap. 71; Res. 1862, Chap. 26; 1867, Chap. 31; Acts 1867, Chaps. 34 and 310.]			
Amount paid Treasurer, ...			15,000 00
DETAILS No. 132.			
STATE PAUPERS NOT IN ALMSHOUSES.			
[Gen. Stat., Chaps. 70, 71 and 73; Res. 1867, Chap. 38; Acts 1863, Chap. 240; Acts 1867, Chaps. 34, 97, 122 and 310.]			
Worcester Hospital.			
For Support of Lunatic Paupers, . . .		$38,620 11*	
Taunton Hospital.			
For Support of Lunatic Paupers, .	$28,605 71		
Estimated Balance, . . .	2,500 00		
		31,105 71	
Amounts carried forward, ...		$69,725 82	$232,782 33

* Including special allowance of $15,000, per Res. 1867, Chap. 68.

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CHARITABLE—*Continued.*

Amounts brought forward,		$69,725 82	$232,782 33
Northampton Hospital.			
For Support of Lunatic Paupers,		48,117 70	
Support of State Paupers.			
City of Boston,	$11,032 52		
Fall River,	461 55		
Taunton,	445 02		
Newburyport,	243 71		
New Bedford,	180 21		
Town of Chicopee,	199 05		
Edgartown,	186 55		
Conway,	117 60		
Upton,	42 10		
Hamilton,	42 00		
Oxford,	38 28		
Greenfield,	36 00		
Stoneham,	44 00		
Marlborough,	14 95		
Stoughton,	14 30		
Ipswich,	48 00		
Danvers,	9 00		
Newton,	6 00		
H. H. Childs, medical attendance, per Res. 16,	50 00		
Expenses incurred in adjustment of accounts,	300 00		
	$13,460 00		
Estimated Balance,	7,000 00		
		20,460 84	
Burial of State Paupers.			
City of New Bedford,	$60 00		
Taunton,	30 00		
Newburyport,	5 00		
Town of Chicopee,	50 00		
Cohasset,	10 00		
Arlington,	10 00		
Marlborough,	10 00		
Stoneham,	15 00		
Chatham,	9 75		
Easton,	5 00		
Upton,	5 00		
	$209 75		
Estimated Balance,	5,000 00		
		5,209 75	
Amounts carried forward,		$143,514 11	$232,782 33

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CHARITABLE—*Continued.*

Amounts brought forward,		$143,514 11	$232,782 33
Transportation of State Paupers.			
Cash paid fares beyond sea,	$1,343 86		
to other places,	4,948 85		
Board,	866 89		
Clothing,	157 70		
Cartage and Expressage,	38 30		
Postage and Telegrams,	25 41		
Assistance,	974 43		
Transfers,	1,644 56		
		10,000 00	
			153,514 11

DETAILS No. 133.

CASES OF SETTLEMENT AND BASTARDY.

[Acts 1863, Chap. 240; 1867, Chap. 34.]

Clerk Hire,		$845 00	
Examination of Cases,		600 00	
Court Expenses,		217 77	
Expenses of Plaintiffs,		70 00	
Office Expenses,		67 23	
			1,800 00

DETAILS No. 134.

BOARD OF STATE CHARITIES.

[Acts 1863, Chap. 240; 1866, Chap. 298; 1867, Chaps. 4, 84 and 310.]

H. B. Wheelwright, General Agent, Salary,		$3,000 00	
S. C. Wrightington, 1st Deputy,	$1,500 00		
George F. Howard, 1st Clerk,	800 00		
Merritt Nash, 2d Deputy,	1,300 00		
Alfred W. Baylies, 2d Clerk,	800 00		
Prescott Stevens, 3d Deputy,	500 00		
Stephen D. Howard, 3d Clerk,	166 66		
William J. Stetson, 4th Deputy,	1,000 00		
Edward Dalton, 4th Clerk,	800 00		
George B. Tufts, 5th Clerk,	600 00		
Frederic Moro, 1st Boatman,	800 00		
Amounts carried forward,	$8,266 66	$3,000 00	$338,096 44

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STATEMENT XIV. Charitable. DETAILS 134.

CHARITABLE—*Continued.*

Amounts brought forward,	$8,266 66	$3,000 00	$388,096 44
Patrick Glynn, 2d Boatman,	600 00		
Joseph Huckins, 3d Boatman,	550 00		
Sundry Persons, clerical services,	626 67		
		10,043 33	
CONTINGENT EXPENSES			
Rent and Water,	$439 50		
Fuel,	52 75		
Stationery and Record Books,	165 31		
Cleaning Office and Repairs,	95 85		
Printing,	12 25		
Boat Expenses,	210 23		
Postage, Telegrams, Railway Guides, Ice, and sundry small expenses,	99 92		
		1,077 81	
TRAVELLING EXPENSES.			
Merritt Nash, 2d Deputy,	$162 99		
Alfred W. Baylies, 2d Clerk,	37 81		
		200 80	
F. B. Sanborn, Secretary,		2,000 00	
CLERKS.			
H. C. Prentiss,	$1,400 00		
H. A. Purdie,	700 00		
S. E. Sanborn,	700 00		
A. D. Delano,	600 00		
A. L. Clapp,	600 00		
G. L. Jacobs,	600 00		
		4,600 00	
CONTINGENT EXPENSES.			
Stationery, Postage and Expressage,	$411 94		
Printing and Binding,	424 21		
Books and Reports,	13 00		
Incidentals,	42 03		
		891 18	
EXPENSES OF THE BOARD.			
Travelling,	$808 89		
Geo. M. Fisk, Visiting Ag't, salary, $1,200 00			
Travelling Expenses, 278 39			
	1,478 39		
Rent,	437 00		
Fuel and care of Rooms,	107 57		
Printing,	243 10		
Book Case,	45 00		
Postage and Expressage,	19 79		
Gas,	32 50		
Sundries,	14 36		
		3,186 60	
			24,999 72
Amount carried forward,			$413,096 16

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CHARITABLE—*Continued.*

DETAILS No. 135.		
CORONERS' INQUESTS.		
[Gen. Stat., Chaps. 157 and 175; Acts 1867, Chap. 34.]		
Amount brought forward, ...	. . .	$413,096 16
January 14.—On body of Patrick Morrissey.		
D. M. B. Thaxter, Coroner, Expenses, . .	$41 90	
January 12.—On body of unknown woman.		
W. Mellen, Acting Coroner, Expenses, .	59 20	
January 16.—On body of Oliver B. F. Shedd.		
E. B. Moore, Coroner, Expenses, ...	2 00	
May 2.—On body of unknown man, and 3 others.		
David Thayer, Coroner, Expenses, . .	10 50	
August 29.—On body of unknown man.		
E. B. Moore, Coroner, Expenses, ...	5 00	
		118 60
DETAILS No. 136.		
INDIANS.		
[Gen. Stat., Chap. 14; Acts 1867, Chaps. 34, 310 and 358.]		
DUDLEY INDIANS.		
Expenses incurred by E. Alton, Guardian:—		
For Provisions and Groceries, . . . $815 03		
Fuel and Clothing, ... 362 50		
Labor and Material for Repairs, . 137 09		
Washing, &c., ... 30 95		
Nursing, &c., ... 39 86		
Salary of Guardian, ... 100 00		
	$1,485 43	
PUNKAPOG INDIANS.		
Sally Burr, Res. 1867, Chap. 3, . . . $100 00		
Sally and Jas. Burr, Res. 1867, Chap. 3, 100 00		
Charlotte E. Meyer, Res. 1867, Chap. 3, 100 00		
Rebecca Davis, Res. 1867, Chap. 3, . 100 00		
Isaac Williams, Res. 1845, Chap. 6; 1867, Chap. 3, ... 102 00		
Polly Crowd, Res. 1853, Chap. 15; 1867, Chap. 3, ... 102 00		
	604 00	
DEEP BOTTOM INDIANS.		
Priscilla Freeman, Res. 1867, Chap. 17, . .	255 00	
Amounts carried forward, ...	$2,344 43	$413,214 76

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CHARITABLE—*Continued.*

Amounts brought forward, ...		$2,344 43	$413,214 76
CHRISTIANTOWN AND CHAPPEQUIDDIC INDIANS.			
B. C. Marchant, Guardian, Salary, .	$150 00		
Expenses, .	48 13		
		198 13	
MARSHPEE INDIANS.			
Paid Treasurer, for Support of Paupers, per Acts 1867, Chap. 34, . . .	$200 00		
Paid Treasurer, for Construction of Road, per Res. 1867, Chap. 23, .	750 00		
H. E. McCollum, Medical Service, Res. 1867, Chap. 28, ...	100 00		
		1,050 00	
HERRING POND INDIANS.			
Expenses incurred in erection of School-House, per Res. 1867, Chap. 2, ...		500 00	
GAY HEAD INDIANS.			
Expenses incurred by R. L. Pease, Commissioner, in the establishment of Boundary Lines, . .		542 85	
TROY INDIANS.			
Exp's incurred by B. F. Winslow, Guardian :—			
For Provisions and Groceries, . .	$275 66		
Dry Goods, ...	80 00		
Medical and other Attendance, .	38 50		
Wood, Drawing and Cutting, .	51 00		
Travelling Expenses, ...	19 40		
Incidentals, ...	4 90		
Salary of Guardian, ...	100 00		
	$569 46		
CR.			
By Cash received for Rent of Pasture,	25 00		
		544 46	
			5,179 87
Amount carried forward, ...		. . .	$418,394 63

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CHARITABLE—*Continued.*

DETAILS No. 137.		
PENSIONS.		
[Acts 1867, Chap. 34 and 310.]		
Amount brought forward, ...	. . .	$418,394 63
W. H. H. Joy, Res. 1865, Chap. 13, . . .	$96 00	
Peter Jowder, Res. 1825, Chap. 96, . . .	50 00	
Selectmen of Framingham, for support of John T. Stone, Res. 1815, Chap. 152, ...	20 00	
Lyman Webster, Res. 1855, Chap. 24, . . .	40 00	
Increase N. Emerton, Res. 1867, Chap. 1, . .	52 00	
James Daniels, Res. 1818, Chap. 200, . . .	100 00	
		358 00
DETAILS No. 138.		
WASHINGTONIAN HOME.		
[Res. 1867, Chap. 26; Acts 1867, Chap. 310.]		
Amount paid Treasurer, ...		6,000 00
DETAILS No. 139.		
MASSACHUSETTS CHARITABLE EYE AND EAR INFIRMARY.		
[Res. 1867, Chap. 29; Acts 1867, Chap. 310.]		
Amount paid Treasurer, ...		5,000 00
DETAILS No. 140.		
HOME FOR FRIENDLESS WOMEN AND CHILDREN.		
[Res. 1867, Chap. 33; Acts 1867, Chap. 310.]		
Amount paid Treasurer, ...		2,000 00
Amount carried forward, ...		$431,752 63

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CHARITABLE—*Concluded.*

DETAILS No. 141.	
NEW ENGLAND FEMALE MORAL REFORM SOCIETY.	
[Res. 1867, Chap. 52; Acts 1867, Chap. 310.]	
Amount brought forward, ...	$431,752 63
Amount paid Treasurer, ...	600 00
DETAILS No. 142.	
ALMSHOUSE LOAN SINKING FUND.	
[Acts 1867, Chap. 34.]	
Amount appropriated on account of receipts for Alien Passengers, ...	6,000 00
Total disbursements of Public Charities, ...	$438,352 63

MILITARY.

ADJUTANT-GENERAL'S DEPARTMENT.		
DETAILS No. 143.		
ADJUTANT-GENERAL.		
[Acts 1866, Chap. 298; 1867, Chap. 4.]		
James A. Cunningham, salary, ...	$2,500 00	
DETAILS No. 144.		
CLERK.		
[Acts 1866, Chap. 298; 1867, Chap. 4.]		
Nehemiah Brown, ...	2,000 00	
Amount carried forward, ...	$4,500 00	

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MILITARY—*Continued.*

DETAILS No. 145.			
EXTRA CLERKS AND MESSENGER.			
[Acts 1867, Chaps. 4, 167 and 310.]			
Amount brought forward,		$1,500 00	
W. E. Wilson,	$1,300 00		
E. H. Clapp,	1,300 00		
Leonard Brown,	1,300 00		
A. H. Allen,	1,300 00		
W. W. Bullock,	1,300 00		
W. A. Kezar,	1,300 00		
Frank Thomas,	1,300 00		
F. O'Doherty,	1,300 00		
H. A. Cushman,	1,300 00		
P. C. Conway,	1,080 00		
J. J. Munroe,	900 00		
Charles Millett, from Sept. 1, inc.,	400 00		
J. A. Bowdlear, from Aug. 1, inc.,	450 00		
D. W. Ladd, from Aug. 1, inc.,	450 00		
Archibald Bogle, to May 31 inc.,	500 00		
J. H. Allen, to Feb. 10, inc.,	111 11		
R. Nolan, from June 7 to July 23, inc.,	141 00		
Lewis Gaul, Messenger, to Jan. 15, inc.,	33 33		
		15,765 44	
DETAILS No. 146.			
INCIDENTALS.			
[Acts 1866, Chap. 219; 1867, Chaps. 16 and 266.]			
Postage and Expressage,	$600 00		
Paper, Blanks and Ruling,	164 75		
Pens, Holders, Pencils, Ink, &c.,	89 35		
Letter-Files, Erasers, Knives, Mucilage, &c,	144 00		
Record and Blank Books,	41 10		
Binding,	66 25		
Envelopes,	71 75		
Rubber Bands, Twine, &c.,	33 55		
Printing Blanks, General Orders, &c.,	1,100 51		
1 Copying Press,	28 00		
Other kinds of Stationery,	51 36		
		2,340 62	
			$22,606 06
Amount carried forward,			$22,606 06

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MILITARY—*Continued.*

DETAILS No. 147.

QUARTERMASTER'S AND ORDNANCE DEPARTMENTS.

[Acts 1866, Chaps. 219 and 298; 1867, Chap. 46.]

Amount brought forward,			$22,606 06
S. E. Chamberlain, Assistant-Quartermaster-General,	$1,800 00		
J. A. Goodwin, Clerk from March 1, inclusive,	1,250 00		
Benjamin Noyes, Clerk to Feb. 28, inclusive,	283 32		
Sundry employés at Camb'dge Arsenal,	3,857 00		
		$7,190 32	
EXPENSES.			
Expressage and Fares to Arsenal,	$940 62		
1st and 2d Light Batteries, (Salutes,)	296 30		
Transp'ting Guns, Camp Equipage, &c.,	498 53		
Transportation of Troops,	489 10		
Lumber, Doors, Sashes, &c., for repairs,	500 24		
Paints, Oil, &c.,	311 27		
Plumbing, Moulding, &c.,	121 22		
Mason Work and Material,	108 68		
Furnace, Pipe, &c.,	158 65		
Gravel, &c.,	164 12		
Sundry Labor for repairs,	98 17		
Cartridge Bags, Primers, &c.,	70 75		
Printing sundry Blanks,	312 79		
Postage, Stationery, &c.,	368 85		
Carpeting, Beds, Mattresses, &c.,	132 86		
Gas and Water,	180 32		
Use of Steamer Grace Irving,	150 00		
Use of Horses,	96 00		
Sundry expenses attending Muster,	86 25		
Repairing Gun Carriages, Tents, &c.,	76 50		
Carriage Hire,	35 00		
Coal,	103 32		
Sundry expenses,	43 33		
		5,342 87	
			12,533 19
Amount carried forward,			$35,139 25

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MILITARY—*Continued.*

DETAILS No. 148.

QUARTERMASTER'S SUPPLIES.

[Acts 1866, Chap. 219; 1867, Chaps. 122 and 266.]

Amount brought forward,		$35,189 25
150 Tents, Tent Flies, &c.,	$4,689 00	
13,000 Tent Pins,	390 00	
Saddles, Cloths, Bridles, Straps, &c.,	935 75	
Scales, Breast-Plates, Eagles, Stars, &c.,	157 00	
Lace, Letters, Figures, Cross Cannons, &c.,	75 39	
Bayonets, Ramrods, Primers, Screws, &c.,	282 40	
Knapsacks and Boxes,	2,370 00	
Powder, Cartridges and Caps,	699 00	
Paint, Turpentine, Glass, Brushes, &c.,	82 29	
Camp Stools, Chairs, Beds, &c.,	77 92	
Flags,	77 00	
Expressage,	36 79	
Military Caps,	31 25	
		9,903 79

DETAILS No. 149.

SURGEON-GENERAL'S DEPARTMENT.

[Acts 1866, Chaps. 219 and 299; 1867, Chaps. 4 and 16.]

William J. Dale, Surgeon-General, salary,		$2,500 00	
CLERKS.			
W. C. Capelle,	$1,800 00		
W. D. Holden,	1,300 00		
F. L. Cutting,	1,300 00		
William Cline, Messenger,	800 00		
		5,200 00	
CONTINGENT EXPENSES.			
Postage and Expressage,	$13 00		
Stationery of all kinds,	578 55		
Printing sundry Blanks,	130 13		
Newspapers and Advertising,	40 00		
Carriage hire,	50 00		
		811 68	
			8,511 68
Amount carried forward,			$53,554 72

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MILITARY—*Continued.*

DETAILS No. 150.

MEDICAL SUPPLIES.

[Acts 1866, Chap. 219; 1867, Chap. 16.]

Amount brought forward,		$53,554 72
Medicines,	$195 05	
Repairing Cases,	14 15	
Instruments, and care of,	21 95	
Sundry expenses,	15 05	
		246 20

DETAILS No. 151.

PAYMASTER'S DEPARTMENT.

[Acts 1863, Chap. 254; 1866, Chap. 299; 1867, Chaps. 4 and 16.]

W. H. Porter, Paymaster, salary,		$1,800 00	
G. G. Barnard, Clerk,		1,300 00	
EXPENSES.			
Postage,	$16 18		
Stationery,	66 22		
Printing Blanks,	7 92		
1 Safe,	130 00		
Sundries,	6 85		
		226 67	
			3,326 67

DETAILS No. 152.

MILITARY ACCOUNTS.

[Acts 1866, Chap. 219; 1867, Chaps. 16 and 266.]

425 copies Upton's Tactics, Carting, &c.,	$790 00	
Printing General Orders, Blanks, &c.,	484 27	
Expenses Copying Rolls at Washington,	251 00	
Expenses Correcting Rolls,	123 51	
Expenses Annual Dinner for Boston Cadets,	616 00	
Carriage Hire,	302 00	
Boston Brigade Band,	526 00	
Camp Expenses of Field and Staff,	379 00	
Militia Inspections,	284 00	
Expenses attending Elections,	77 10	
Telegrams,	1 08	
		3,833 96
Amount carried forward,		$60,961 55

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MILITARY—*Continued.*

DETAILS No. 153.

MILITIA BOUNTY.

[Acts 1866, Chap. 219; 1867, Chaps. 16, 266 and 310.]

Amount brought forward, ... $60,961 55

CAMP DUTY.

Abington, . .	$896 50	*Am't brought up,*	$73,422 50
Acton, . .	921 50		
Ashburnham, .	891 50	Malden, . .	2,675 00
Beverly, . .	867 00	Marblehead, .	878 50
Boston, . .	34,156 00	Medford, . .	1,716 50
Cambridge, .	719 00	Milford, . .	843 50
Charlestown, .	6,099 50	Nantucket, .	843 50
Chelmsford, .	4,470 00	New Bedford, .	4,380 50
Chelsea, . .	1,435 00	Newburyport, .	1,578 00
Concord, . .	706 50	Quincy, . .	711 50
Cummington, .	764 50	Roxbury, . .	6,385 50
Dorchester, .	736 00	Salem, . .	3,088 00
Enfield, . .	788 50	Scituate, . .	800 00
Fall River, .	1,580 50	Somerville, .	717 00
Fitchburg, . .	1,762 00	South Danvers, .	664 00
Gloucester, .	1,349 00	South Reading, .	764 00
Grafton, . .	844 50	Springfield, .	951 00
Groton, . .	847 50	Taunton, . .	2,048 00
Halifax, . .	863 00	Upton, . .	831 50
Hudson, . .	834 50	Westborough, .	764 00
Lawrence, .	4,918 00	Westminster, .	844 50
Leominster, .	841 00	Windsor, . .	750 00
Lowell, . .	3,444 00	Woburn, . .	976 50
Lynn, . .	2,687 00	Worcester, . .	1,955 00
Am't carried up,	$73,422 50		$108,533 50

MONTHLY DRILLS.

Ashburnham, .	$111 00	*Am't brought up,* .	$5,328 00
Beverly, . .	120 00	Concord, . .	53 50
Boston, . .	3,969 50	Cummington, .	123 00
Cambridge, .	83 00	Dorchester, .	97 00
Charlestown, .	623 00	Enfield, . .	14 50
Chelmsford, .	170 50	Fall River, . .	172 00
Chelsea, . .	251 00	Fitchburg, . .	227 50
		Gloucester, .	161 50
Am't carried up, .	$5,328 00	Groton, . .	160 50
Am's carried fo'd,	. . .	. . . .	$6,335 50

$69,961 55

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STATEMENT XIV. Military. DETAILS 153.

MILITARY—*Continued.*

MONTHLY DRILLS—*Concluded.*				
Am'ts bro'ht fo'd,	$6,335 50	. . . .	. . .	$60,961 55
Halifax, . .	158 00	*Am't brought up,*	$9,643 00	
Hudson, . .	110 50	Quincy, . .	83 00	
Lawrence, .	597 50	Roxbury, . .	643 50	
Lowell, . .	471 50	Salem, . .	395 00	
Lynn, . .	553 00	Scituate, . .	101 50	
Malden, . .	242 00	Somerville, .	135 50	
Marblehead, .	133 50	South Danvers, .	108 00	
Medford, . .	241 00	South Reading, .	141 50	
Milford, . .	160 50	Springfield, .	146 00	
Nantucket, .	115 50	Taunton, . .	138 50	
New Bedford, .	188 50	Woburn, . .	111 00	
Newburyport, .	336 00	Worcester, .	219 50	
Am't carried up, .	$9,643 00		$11,868 00	

PAY OF GENERAL, FIELD AND STAFF OFFICERS.		
1st Div., Major-Gen. Butler and other officers, .	$275 00	
1st Brig., Brig.-Gen. Burrell and other officers, .	440 00	
1st Reg't, Col. G. H Johnston and other officers,	515 00	
3d Reg't, Col. M. W. Burt and other officers, .	405 00	
7th Reg't, Col. D. G. Handy and other officers, .	390 00	
9th Reg't, Col. P. R. Guiney and other officers, .	470 00	
10th Reg't, Col. R. H. Chamberlain and other officers, ...	500 00	
1st Bat. Inf., Major J. W. Trafton and other officers,	165 00	
2d Batt'n Inf'y, Major L. Gane and other officers,	210 00	
1st Batt'n Cav'y, Major L. Slade and other officers,	245 00	
2d Brig., Brig.-Gen. Peirson and other officers, .	330 00	
5th Reg't, Col. W. T. Grammer and other officers,	500 00	
6th Reg't, Col. M. Beal and other officers, . .	460 00	
8th Reg't, Col. B. F. Peach, Jr., and other officers,	500 00	
1st Reg't, Col. G. H. Johnston, ...	26 00	
3d Reg't, Col. M. W. Burt, ...	16 00	
5th Reg't, Col. W. T. Grammer, ...	23 00	
6th Reg't, Col. Melvin Beal, ...	19 00	
7th Reg't, Col. D. G. Handy, ...	12 00	
8th Reg't, Col. B. F. Peach, ...	26 00	
2d Batt'n, Major Lewis Gaul, ...	9 00	
	$5,536 00	
MILITIA BOUNTY—RECAPITULATION.		
Camp Service, ...	$108,533 50	
Monthly Drill, ...	11,868 00	
General, Field and Staff Officers, . . .	5,536 00	
		126,090 50
Amount carried forward, ...	. . .	$187,052 05

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MILITARY—*Continued.*

DETAILS No. 154.

ARMORY RENTS.

[Acts 1866, Chap. 219; 1867, Chaps. 16, 266 and 310.]

Am't bro'ght for'd,	. . .	. . . . .	. . .	$187,052 05
Abington, . .	$93 75	*Am't brought up,*	$18,246 29	
Acton, . .	150 00	Lynn, . .	900 00	
Ashburnham, .	100 00	Malden, . .	400 00	
Beverly, . .	125 00	Marblehead, .	150 00	
Boston, . .	11,580 80	Medford, . .	850 00	
Cambridge, .	100 00	Milford, . .	250 00	
Carver, . .	16 25	Nantucket, .	241 07	
Charlestown, .	1,650 00	New Bedford, .	762 50	
Chelmsford, .	250 00	Newburyport, .	300 00	
Chelsea, . .	500 00	Quincy, . .	200 00	
Concord, . .	150 00	Roxbury, . .	952 00	
Cummington, .	29 00	Salem, . .	800 00	
Dorchester, .	250 00	Scituate, . .	125 00	
Enfield, . .	134 40	Somerville, .	150 00	
Fall River, .	550 00	South Danvers, .	190 00	
Fitchburg, . .	438 88	South Reading, .	150 00	
Gloucester, .	250 00	Springfield, .	300 00	
Groton, . .	100 00	Stoughton, .	62 50	
Halifax, . .	50 00	Taunton, . .	548 36	
Hudson, . .	50 00	Upton, . .	100 00	
Lawrence, . .	1,019 88	Westborough, .	93 75	
Leominster, .	58 33	Westminster, .	50 00	
Lowell, . .	600 00	Windsor, . .	12 50	
		Worcester, .	500 00	
Am't carried up, .	$18,246 29			25,833 97

DETAILS No. 155.

MASSACHUSETTS BOUNTY AND CLAIM AGENCY.

[Acts 1867, Chap. 4.]

AGENT.			
Gardiner Tufts, Salary, . . .	$2,499 96		
Expenses, . . .	164 70		
		$2,664 66	
ASSISTANT AND COLLECTOR.			
Edwin C. Cutter, Salary, . . .	$1,495 26		
Expenses, . . .	30 56		
		1,525 82	
CLERK.			
Jennie L. Thomas, ...		945 00	
Amounts carried forward, ...		$5,135 48	$212,886 02

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MILITARY—*Continued.*

Amounts brought forward, ...		$5,135 48	$212,886 02
CONTINGENT EXPENSES.			
Incidental Services, ...	$624 55		
Rent of Office, ...	833 32		
Advertising and Newspapers, . .	54 15		
Stationery, Printing Books, &c., . .	361 54		
Postage, Expressage and Telegrams, .	264 65		
Coal, Wood, Gas and Ice, . . .	174 44		
Repairs and sundry other items, . .	71 92		
	$2,384 57		
CR.			
By amount received for Rent, &c., .	356 11		
		2,028 46	
			7,163 94

DETAILS No. 156.

COAST DEFENCES.

[Acts 1863, Chap. 118; Res. 1866, Chap. 65; 1867, Chap. 86; Acts 1866, Chap. 299; 1867, Chap. 310.]

EXPENDITURES ON CAPE COD HARBOR.			
Commissioners.			
James Gifford, compensation, 116 days at $6, ...	$696 00		
Expenses, ...	377 86		
		$1,073 86	
R. A. Peirce, compensation, 28 days at $6, ...	$168 00		
Expenses, ...	119 85		
		287 85	
Paul Hill, Expenses, ...		43 82	
J. B. Francis, compensation, . .	$1,500 00		
Expenses, ...	127 31		
		1,627 31	
Joint Expenses of Commissioners, . . .		57 65	
Engineers.			
H. L. Whiting, compensation, 60 days at $10, ...	$600 00		
Expenses, ...	208 83		
		808 83	
H. F. Mills, compensation, 1¾ days at $12, ...	$21 00		
Expenses, ...	236 71		
		257 71	
Amounts carried forward, ...		$4,157 03	$220,049 96

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MILITARY—*Continued.*

Amounts brought forward, ...		$4,157 03	$220,049 96
Surveyors.			
Gershom Bradford, compensation, 48 days at $5, ...	$240 00		
Expenses, ...	114 47		
		354 47	
A. Savary, compensation, ...	$150 00		
Expenses, ...	19 30		
		169 30	
Contingent Expenses of Commissioners.			
Services and expenses of various other parties, .		1,421 00	
Materials and Labor for Breakwater at Plymouth Beach, ...		2,000 00	
Putnam Machine Company, balance due on contract, ...		500 00	
EXPENSES ON ACCOUNT OF COAST DEFENCE CLAIMS.			
Paid Benjamin F. Butler on account of expenses and professional services before United States Commission, ...		2,000 00	
Harrison Ritchie, for services and expenses in Europe, ...		500 00	
Sundry parties for clerical services, fees and expenses as witnesses, ...		600 17	
			11,701 97

DETAILS No. 157.

VOLUNTEER BOUNTY.

[Acts 1863, Chap. 91; Res. 1867, Chap. 76; Acts 1867, Chaps. 310 and 358.]

Co. E, 2d Cavalry, 83 men, ...	$4,150 00	
" F, " " 2 "	100 00	
" L, " " 72 "	3,600 00	
" M, " " 38 "	1,900 00	
Peter Glynn, Co. I, 3d Cavalry, ...	50 00	
		9,800 00

DETAILS No. 158.

MONTHLY BOUNTY.

[Acts 1863, Chap. 254; 1867, Chap. 310.]

Amount advanced to William H. Porter, Paymaster, on account of Bounties to Volunteers in sundry organizations,	30,000 00
Amount carried forward, ...	$271,551 93

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MILITARY—*Continued.*

DETAILS No. 159.

AID TO FAMILIES OF VOLUNTEERS.

[Acts 1867, Chaps. 16, 310 and 358.]

Brought for'd,				$271,551 93
BARNSTABLE Co.		Washington,	–	
Barnstable,	$1,700 00	W. Stockbr'ge,	$725 00	
Brewster,	200 00	Williamstown,	1,100 00	
Chatham,	750 00	Windsor,	500 00	
Dennis,	550 00		$25,060 27	
Falmouth,	504 00	BRISTOL Co.		
Harwich,	1,800 00	Acushnet,	$450 00	
Orleans,	270 40	Attleborough,	3,400 00	
Provincetown,	600 00	Berkley,	234 93	
Sandwich,	1,700 00	Dartmouth,	800 00	
Truro,	300 00	Dighton,	350 00	
Yarmouth,	600 00	Easton,	1,400 00	
		Fairhaven,	1,300 00	
	$8,974 40	Fall River,	13,000 00	
BERKSHIRE Co.		Freetown,	1,200 00	
		Mansfield,	550 00	
Adams,	$2,900 00	New Bedford,	10,000 00	
Becket,	600 00	Norton,	900 00	
Cheshire,	860 80	Raynham,	1,650 00	
Clarksburg,	200 00	Rehoboth,	325 00	
Dalton,	500 00	Seekonk,	250 00	
Egremont,	137 40	Swanzey,	228 00	
Florida,	78 00	Taunton,	9,000 00	
Gt. Barrington,	600 00	Westport,	565 00	
Hancock,	350 00			
Hinsdale,	200 00		$45,602 93	
Lanesborough,	292 60	DUKES Co.		
Lee,	3,000 00	Chilmark,	$32 00	
Lenox,	700 00	Edgartown,	992 00	
Monterey,	200 00	Tisbury,	200 00	
New Ashford,	11 00	Gosnold,	106 86	
N. Marlborough,	650 00			
Otis,	505 47		$1,330 86	
Peru,	300 00	ESSEX Co.		
Pittsfield,	6,400 00	Amesbury,	$8,000 00	
Richmond,	250 00	Andover,	10,000 00	
Sandisfield,	350 00	Beverly,	4,500 00	
Savoy,	750 00	Boxford,	1,000 00	
Sheffield,	1,500 00	Bradford,	1,100 00	
Stockbridge,	1,400 00	Danvers,	7,300 00	
Carried for'd,				$271,551 93

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MILITARY—*Continued.*

Brought for'd, .	. . .	. . .	. . .	$271,551 93
Essex, . .	$3,700 00	Northfield, .	$476 00	
Georgetown, .	3,800 00	Orange, . .	1,300 00	
Gloucester, .	9,000 00	Rowe, .	300 00	
Groveland, .	2,400 00	Shelburne, .	600 00	
Hamilton, .	800 00	Shutesbury, .	1,600 00	
Haverhill, .	13,000 00	Sunderland, .	300 00	
Ipswich, . .	6,800 00	Warwick, .	2,200 00	
Lawrence, .	22,000 00	Wendell, .	900 00	
Lynn, . .	32,000 00	Whately, .	500 00	
Lynnfield, .	1,050 00			
Manchester, .	1,900 00		$23,294 18	
Marblehead, .	22,500 00	HAMPDEN CO.		
Methuen, . .	5,000 00	Agawam, .	$850 00	
Middleton, .	1,100 00	Blandford, .	227 00	
Nahant, . .	240 00	Brimfield, .	500 00	
Newbury, .	3,800 00	Chester, . .	400 00	
Newburyport, .	30,000 00	Chicopee, .	3,700 00	
North Andover,	2,800 00	Granville, .	471 66	
Rockport, .	2,100 00	Holland, .	126 75	
Rowley, . .	3,800 00	Holyoke, .	2,200 00	
Salem, . .	32,000 00	Longmeadow,	100 20	
Salisbury, .	4,800 00	Ludlow, . .	900 00	
Saugus, . .	3,000 00	Monson, . .	1,400 00	
South Danvers,	8,800 00	Montgomery, .	180 00	
Swampscott, .	1,100 00	Palmer, . .	1,200 00	
Topsfield, .	2,000 00	Russell, . .	336 00	
Wenham, .	1,100 00	Southwick, .	144 00	
West Newbury,	3,000 00	Springfield, .	7,000 00	
		Wales, . .	273 00	
	$255,490 00	Westfield, .	3,000 00	
FRANKLIN CO.		W. Springfield,	800 00	
Ashfield, . .	$800 00	Wilbraham, .	850 00	
Bernardston, .	459 00			
Buckland, .	400 00		$24,658 61	
Charlemont, .	900 00	HAMPSHIRE CO.		
Colrain, . .	700 00			
Conway, . .	600 00	Amherst, .	$2,300 00	
Deerfield, .	3,100 00	Belchertown, .	700 00	
Erving, . .	400 00	Chesterfield, .	500 00	
Gill, . .	378 00	Cummington, .	179 60	
Greenfield, .	1,900 00	Easthampton,	700 00	
Hawley, . .	450 00	Enfield, . .	350 00	
Heath, . .	500 00	Goshen, . .	250 00	
Leverett, . .	950 00	Granby, .	250 00	
Leyden, . .	400 00	Greenwich, .	500 00	
Montague, .	1,381 18	Hadley, . .	800 00	
New Salem, .	1,800 00	Hatfield, .	700 00	
Carried for'd, .	. . .	. . .	. . .	$271,551 93

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STATEMENT XIV. Military. DETAILS 159.

MILITARY—*Continued.*

Brought for'd, .	. . .	. . . .	. . .	$271,551 93
Huntington, .	$1,000 00	Newton, . .	$4,000 00	
Middlefield, .	190 13	No. Reading, .	1,200 00	
Northampton, .	4,800 00	Pepperell, .	600 00	
Pelham, . .	400 00	Reading, .	7,000 00	
Plainfield, .	150 00	Sherborn, .	850 00	
Prescott, . .	250 00	Shirley, . .	600 00	
South Hadley, .	550 00	Somerville, .	7,700 00	
Southampton, .	350 00	So. Reading, .	4,000 00	
Ware, . .	2,200 00	Stoneham, .	7,000 00	
Westhampton, .	100 00	Stow, . .	650 00	
Williamsburg, .	1,400 00	Sudbury, .	800 00	
Worthington, .	450 00	Tewksbury, .	800 00	
		Townsend, .	1,400 00	
	$19,069 73	Waltham, .	9,300 00	
		Watertown, .	2,200 00	
MIDDLESEX Co.		Wayland, .	4,000 00	
		W. Cambridge,	304 00	
Acton, . .	$1,200 00	Westford, .	1,100 00	
Ashby, . .	600 00	Weston, . .	1,200 00	
Ashland, . .	1,450 00	Wilmington, .	1,100 00	
Bedford, . .	188 00	Winchester, .	700 00	
Belmont, . .	152 26	Woburn, .	6,000 00	
Billerica, .	1,300 00			
Boxborough, .	250 00		$208,089 12	
Brighton, .	1,900 00			
Burlington, .	192 00	NANTUCKET Co.		
Cambridge, .	26,000 00			
Carlisle, . .	636 86	Nantucket, .	$6,000 00	
Charlestown, .	30,000 00			
Chelmsford, .	1,600 00			
Concord, . .	1,100 00	NORFOLK Co.		
Dracut, . .	550 00	Bellingham, .	$1,450 00	
Dunstable, .	52 00	Braintree, .	2,700 00	
Framingham, .	2,200 00	Brookline, .	1,300 00	
Groton, . .	600 00	Canton, . .	1,400 00	
Holliston, .	4,300 00	Cohasset, .	1,250 00	
Hudson, . .	500 00	Dedham, .	4,000 00	
Hopkinton, .	4,500 00	Dorchester, .	22,000 00	
Lexington, .	850 00	Dover, . .	642 40	
Lincoln, . .	450 00	Foxborough, .	1,300 00	
Littleton, . .	414 00	Franklin, .	1,650 00	
Lowell, . .	32,000 00	Medfield, .	550 00	
Malden, . .	4,400 00	Medway, .	2,000 00	
Marlborough, .	3,400 00	Milton, . .	3,800 00	
Medford, . .	2,000 00	Needham, .	1,700 00	
Melrose, . .	7,800 00	Quincy, . .	8,000 00	
Natick, . .	15,000 00	Randolph, .	6,000 00	
Carried for'd, .	. . .	. . . .	. . .	$271,551 93

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MILITARY—*Continued.*

Brought for'd,	. . . .	. . . . .	. . . .	$271,551 93
Roxbury,	$20,000 00	WORCESTER Co.		
Sharon,	2,200 00	Ashburnham,	$2,800 00	
Stoughton,	5,400 00	Athol,	4,600 00	
Walpole,	304 00	Auburn,	800 00	
Weymouth,	10,000 00	Barre,	1,900 00	
West Roxbury,	4,000 00	Berlin,	3,300 00	
Wrentham,	1,250 00	Blackstone,	1,800 00	
	$102,896 40	Bolton,	1,200 00	
PLYMOUTH Co.		Boylston,	350 00	
		Brookfield,	1,200 00	
Abington,	$15,000 00	Charlton,	1,300 00	
Bridgewater,	2,700 00	Clinton,	5,000 00	
Carver,	3,000 00	Dana,	300 00	
Duxbury,	3,500 00	Douglas,	172 86	
E. Bridgewater,	4,200 00	Dudley,	550 00	
Halifax,	1,400 00	Fitchburg,	5,000 00	
Hanover,	3,700 00	Gardner,	1,400 00	
Hanson,	5,000 00	Grafton,	3,000 00	
Hingham,	2,700 00	Hardwick,	550 00	
Hull,	72 00	Harvard,	300 00	
Kingston,	1,900 00	Holden,	600 00	
Lakeville,	370 00	Hubbardston,	1,400 00	
Marion,	900 00	Lancaster,	1,300 00	
Marshfield,	3,800 00	Leicester,	800 00	
Mattapoisett,	960 00	Leominster,	2,700 00	
Middleborough,	5,000 00	Lunenburg,	800 00	
N. Bridgewater,	7,800 00	Mendon,	1,200 00	
Pembroke,	2,800 00	Milford,	10,000 00	
Plymouth,	12,500 00	Millbury,	1,300 00	
Plympton,	2,300 00	New Braintree,	400 00	
Rochester,	1,500 00	Northborough,	1,700 00	
Scituate,	3,000 00	Northbridge,	2,000 00	
So. Scituate,	1,800 00	No. Brookfield,	2,000 00	
Wareham,	3,500 00	Oakham,	550 00	
W. Bridgewat'r,	1,800 00	Oxford,	2,700 00	
		Paxton,	250 00	
	$91,202 00	Petersham,	800 00	
		Phillipston,	500 00	
SUFFOLK Co.		Princeton,	278 00	
		Royalston,	900 00	
Boston,	$205,000 00	Rutland,	700 00	
Chelsea,	18,000 00	Shrewsbury,	1,100 00	
No. Chelsea,	450 00	Southborough,	800 00	
Winthrop,	72 00	Southbridge,	900 00	
		Spencer,	2,700 00	
	$223,522 00	Sterling,	500 00	
Carried for'd,	. . . .	. . . . .	. . . .	$271,551 93

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STATEMENT XIV. Military. DETAILS 159.

MILITARY—*Continued.*

Brought for'd, .	. . .	. . . .	. . .	$271,551 93
Sturbridge, .	$800 00	W. Boylston, .	$1,450 00	
Sutton, . .	1,000 00	W. Brookfield,	1,300 00	
Templeton, .	3,200 00	Westminster, .	800 00	
Upton, . .	850 00	Winchendon, .	1,500 00	
Uxbridge, .	1,400 00	Worcester, .	11,500 00	
Warren, . .	500 00			
Webster, . .	900 00		$101,000 86	
Westborough, .	2,000 00			

RECAPITULATION OF COUNTIES.

County of Barnstable, ...	$8,974 40	
County of Berkshire, ...	25,060 27	
County of Bristol, ...	45,602 93	
County of Dukes, ...	1,330 86	
County of Essex, ...	255,490 00	
County of Franklin, ...	23,294 18	
County of Hampden, ...	24,658 61	
County of Hampshire, ...	19,069 73	
County of Middlesex, ...	208,089 12	
County of Nantucket, ...	6,000 00	
County of Norfolk, ...	102,896 40	
County of Plymouth, ...	91,202 00	
County of Suffolk, ...	223,522 00	
County of Worcester, ...	101,009 86	
	$1,136,191 36	
Estimated balance, ...	77,450 00	
	$1,213,641 36	
Amounts paid sundry parties, per Resolves of 1867, ...	1,032 66	
		1,214,674 02
Amount carried forward, ...	. . .	$1,486,225 95

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MILITARY—*Continued.*

DETAILS No. 160.

AID TO NON-RESIDENT VOLUNTEERS.

[Acts 1866, Chap. 172; 1867, Chaps. 16 and 186.]

Amount brought forward,	. . .	$1,486,225 95
Amount paid to Massachusetts Volunteers, and to their widows and children, resident in the following States:—		
Maine,	$1,623 68	
New Hampshire,	3,192 53	
Vermont,	469 53	
Massachusetts,	977 07	
Rhode Island,	2,266 93	
Connecticut,	1,229 80	
New York,	1,181 27	
New Jersey,	336 00	
Pennsylvania,	257 27	
District of Columbia,	742 80	
South Carolina,	48 00	
Ohio,	96 00	
Indiana,	24 00	
Illinois,	216 00	
Tennessee,	24 00	
Missouri,	24 00	
Michigan,	132 00	
Iowa,	24 00	
Wisconsin,	120 00	
Nebraska,	72 00	
Maryland,	24 00	
Nevada,	19 20	
Minnesota,	15 20	
California,	96 00	
		13,211 28

DETAILS No. 161.

EXPENSES ON ACCOUNT OF STATE AID.

[Acts 1866, Chap. 172; 1867, Chaps. 16 and 310.]

Postage Stamps,	$213 75	
Stationery, &c.,	135 00	
Printing sundry Blanks,	410 98	
Miscellaneous,	67 07	
Record Books,	61 13	
		887 93
Amount carried forward,	. . .	$1,500,325 16

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MILITARY—*Concluded.*

DETAILS No. 162.		
COMPANY ROLL-BOOKS.		
[Acts 1866, Chap. 219; 1867, Chap. 16.]		
Amount brought forward, ...		$1,500,325 16
Company Roll-Books, ...		115 20
DETAILS No. 163.		
DISCHARGED SOLDIERS' HOME.		
[Res. 1867, Chap. 63; Acts 1867, Chap. 310.]		
Amount paid Treasurer, ...		15,000 00
DETAILS No. 164.		
SOLDIERS' NATIONAL CEMETERY.		
[Acts 1867, Chaps. 310 and 358.]		
GETTYSBURG.		
Henry Edwards, Commissioner, Expenses, ...		115 87
DETAILS No. 165.		
MILITARY ELECTIONS.		
[Acts 1866, Chap. 219; 1867, Chap. 122.]		
Fees of sundry presiding officers, ...		15 00
DETAILS No. 166.		
EXPENSES ON ACCOUNT OF UNITED STATES.		
[Acts 1867, Chaps. 310 and 358.]		
Alonzo Bond, ...	$230 00	
Philip Doherty, ...	50 00	
George W. Copeland, ...	109 50	
Robert Cowdin, ...	54 42	
N. C. Stevens, ...	95 67	
		539 59
Total Military Expenses, ...	. . .	$1,516,110 82

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REFORMATORY AND CORRECTIONAL.

DETAILS No. 167.

STATE POLICE.

[Acts 1865, Chap. 249; 1867, Chaps. 4, 34, 358 and 310.]

NAMES.	Compensation.	Travelling Expenses.	Total.
Constable of the Commonwealth.			
Edward S. Jones,	$3,000 00	$45 86	$3,045 86
Clerks and Messengers.			
James F. Usher,	1,298 00	–	1,298 00
Lebbeus Stetson,	1,273 00	–	1,273 00
J. Waldo Denny,	707 00	–	707 00
John B. Ham, Messenger,	21 00	–	21 00
Jeremiah Leary, Messenger,	156 00	–	156 00
Deputy Constables.			
George W. Austin,	441 00	32 50	473 50
Richard F. Andrews,	825 00	6 00	831 00
Gustavus Andrews,	835 00	–	835 00
Herman Askenasy,	600 00	–	600 00
William L. Armour,	423 00	104 86	527 86
Melvin Beal,	1,083 00	127 62	1,210 62
Josiah D. Baxter,	915 00	190 80	1,105 80
George W. Boynton,	1,083 00	425 79	1,508 79
Harvey H. Billings,	1,077 00	343 65	1,420 65
John F. Browne,	1,095 00	166 71	1,261 71
John J. Brown,	1,112 00	46 36	1,158 36
Edmund P. Barker,	654 00	20 17	674 17
Ebenezer Bowman,	15 00	20 25	35 25
William C. Bowler,	975 00	267 55	1,242 55
Pliney H. Babbitt,	45 00	15 35	60 35
Almon Bassett,	116 00	12 75	128 75
Charles S Barney,	108 00	5 20	113 20
Charles A. Bickford,	372 00	56 80	428 80
Edmund Bliss,	363 00	132 35	495 35
Samuel J. Bradlee,	453 00	54 00	507 00
Francis A. Bicknell,	360 00	68 32	428 32
Sanford Booker,	324 00	139 57	463 57
Albert G Bradstreet,	279 00	40 40	319 40
Dwight Bullock,	152 50	4 99	157 49
Thomas W. Clarke,	975 00	38 77	1,013 77
David B. Coleman,	507 00	116 62	623 62

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STATEMENT XIV. Reformatory, &c. DETAILS 167.

REFORMATORY AND CORRECTIONAL—*Continued.*

NAMES.	Compensation.	Travelling Expenses.	Total.
Samuel Chapin,	$1,074 00	$352 60	$1,426 60
Sylvester Chase,	975 00	88 36	1,063 36
George J. Cooledge,	408 00	73 05	481 05
William E. Cannon,	411 00	28 15	439 15
George T. Chase,	498 00	5 05	503 05
Robert Crossman, 2d,	414 00	56 97	470 97
James B. Collingwood,	111 00	29 10	140 10
Abiel G. Chamberlain,	150 00	–	150 00
William H. Currier,	429 00	150 45	579 45
John S. Choate,	93 00	13 40	106 40
Sidney M. Copeland,	534 00	42 33	576 33
Charles E. Dodge,	1,065 00	21 70	1,086 70
James W. Dolliver,	975 00	2 20	977 20
John F. Doherty,	975 00	16 05	991 05
J. Waldo Denny,	1,095 00	71 32	1,166 32
Jason L. Dexter,	891 00	155 15	1,046 15
Chauncey C. Dean,	756 00	30 58	786 58
John S. D'Arcy,	612 00	2 10	614 10
Nathaniel H. Dill,	339 00	132 47	471 47
John E. Davis,	324 00	93 70	417 70
Charles W. Davis,	324 00	105 40	429 40
Benjamin P. Elbridge,	1,095 00	276 44	1,371 44
Lemuel A. Edmester,	279 00	51 89	330 89
Thomas F. Ellsworth,	309 00	108 40	417 40
Miles Farwell,	975 00	27 30	1,002 30
William H. Fletcher,	1,095 00	227 96	1,322 96
Walter C. Fogg,	519 00	–	519 00
Samuel J. Fletcher,	408 00	99 21	507 21
Walter Forehand,	201 00	103 05	304 05
Algernon S. Flagg,	378 00	282 72	660 72
Benjamin F. Goddard,	468 00	79 75	547 75
Clark D. Garey,	408 00	82 95	490 95
B. F. Gettings,	336 00	37 71	373 71
John E. Gilman,	1,095 00	5 81	1,100 81
Andrew J. Garey,	1,086 00	267 51	1,353 51
Joseph Gottleib,	258 00	2 50	260 50
James A. Grant,	189 00	10 30	199 30
John Green,	549 00	23 30	572 30
Charles N. Hair,	1,095 00	206 30	1,301 30
John B. Hollis,	1,095 00	75 70	1,170 70
James S. Holden,	870 00	96 41	966 41
Richard C. Hale,	1,072 00	234 35	1,306 35
John H. Ham,	312 00	–	312 00
Lyman F. Hooker,	708 00	60 70	768 70
Levi Hutchins,	669 00	21 30	690 30
C. E. Horne,	546 00	55 12	601 12
Charles H. Hill,	441 00	39 80	480 80
Benjamin L. Howe,	321 00	73 52	394 52

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REFORMATORY AND CORRECTIONAL—*Continued.*

NAMES.	Compensation.	Travelling Expenses.	Total.
Hosea C. Hoyt,	$168 00	$23 88	$191 88
Samuel Hawes,	381 00	125 50	506 50
Lester M. Hayden,	444 00	99 05	543 05
Hosea Hyde,	423 00	63 67	486 67
L. E. Jenkins,	732 00	20 40	752 40
Daniel C. Jones,	1,044 00	118 50	1,162 50
George N. Jones,	360 00	159 65	519 65
W. C. Johnston,	549 00	7 50	556 50
Augustus W. Keene,	1,086 00	213 60	1,299 60
John W. Kimball,	1,053 00	204 70	1,257 70
James W. Kirk,	811 00	33 85	844 85
John Kennealy,	339 00	–	339 00
Joseph H. Keyes,	441 00	39 87	480 87
William E. Lewis,	924 00	355 90	1,279 90
Timothy P. Lyman,	993 00	323 10	1,316 10
Benjamin H. Linscott,	1,095 00	42 85	1,137 85
H. D. Littlefield,	1,395 00	265 22	1,660 22
Silas S. Lincoln,	426 00	39 69	465 69
L. Loomis,	387 00	85 45	472 45
Frederick A. Lull,	303 00	46 79	349 79
George Munroe,	1,095 00	21 55	1,116 55
William McKay,	1,041 00	562 24	1,603 24
William McCarthy,	396 00	–	396 00
Frederick A. Marsh,	1,095 00	45 10	1,140 10
Hugh B. Miller,	900 00	405 02	1,305 02
Benjamin H. Matthews,	762 00	183 31	945 31
George H. Morse,	945 00	273 44	1,218 44
James H. McGuire,	1,053 00	5 11	1,058 11
Charles H. Morton,	996 00	251 07	1,247 07
J. S. Manchester,	483 00	2 62	485 62
Uriah Macoy,	576 00	141 70	717 70
Michael Meade,	564 00	7 50	571 50
Seth A. Manson,	324 00	43 60	367 60
Joseph A. Moore,	411 00	125 66	536 66
William C. Murphy,	294 00	–	294 00
William Mooney,	192 00	–	192 00
Owen McPartlin,	129 00	–	129 00
Edward McQuinn,	528 00	77 75	605 75
James B. Moore,	366 00	94 37	460 37
Andrew T. Nute,	255 00	27 50	282 50
Daniel Noonan,	150 00	–	150 00
Edward L. Noyes,	426 00	63 70	489 70
Jonathan Oldham,	561 00	30 87	591 87
Henry K. Oliver,	492 00	192 68	684 68
Isaac Pierce,	930 00	20 00	950 00
Thomas Preston,	975 00	39 58	1,014 58
Henry Proctor,	330 00	17 43	347 43
Isaac Porter,	852 00	357 17	1,209 17

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STATEMENT XIV. Reformatory, &c. DETAILS 167.

REFORMATORY AND CORRECTIONAL—*Continued.*

NAMES.	Compensation.	Travelling Expenses.	Total.
George C. Pratt,	$991 00	$233 72	$1,224 72
J. G. Peabody,	496 50	14 90	511 40
George H. Phelps,	462 00	180 92	642 92
Joseph F. Porter,	375 00	104 48	479 48
Hollis C. Pinkham,	447 00	1 43	448 43
Albert Pinder,	585 00	3 90	588 90
Micah B. Priest,	471 00	64 10	535 10
Alvan W. Putnam,	237 00	56 07	293 07
Edward J. Russell,	996 00	395 10	1,391 10
Oliver W. Robbins,	684 00	279 17	963 17
Edward Riley,	756 00	1 00	757 00
William N. Strachan,	783 00	18 50	801 50
Asa D. Smith,	882 00	378 19	1,260 19
Francis M. Smith,	1,245 00	247 67	1,492 67
A. H. Stevens, Jr,	1,095 00	357 88	1,452 88
George P. Stone,	1,095 00	60 00	1,155 00
Nathaniel Shatswell,	141 00	65 05	206 05
Richard Savage,	378 00	136 30	514 30
Andrew E. Story,	393 00	80 41	473 41
John W. T. Stodder,	513 00	–	513 00
John E. Tidd,	996 00	345 01	1,341 01
William C. Thomas,	1,086 00	326 18	1,412 18
Charles W. Thompson,	1,273 00	43 03	1,316 03
Charles F. Taylor,	1,095 00	35 03	1,130 03
Willard D. Tripp,	363 00	116 70	479 70
John Tewksbury,	564 00	6 50	570 50
John S. Tobey,	216 00	–	216 00
Sidney S. Terry,	375 00	129 85	504 85
James L. Vialle,	315 00	–	315 00
S. N. Whitney,	897 00	374 15	1,271 15
James P. Wade,	1,370 00	141 84	1,511 84
J. W. B. Wright,	810 00	149 45	959 45
Carlos C. Wellman,	541 00	257 00	798 00
	$104,274 00	$16,365 04	$120,639 04

Total Compensation,		$104,274 00
Travelling Expenses,		16,365 04
INCIDENTAL AND CONTINGENT EXPENSES.		
Jeremiah Leary, services as Storekeeper,	$298 00	
Printing Blanks, Warrants, Circulars,	3,845 95	
Stationery, Postage, Telegrams, &c.,	974 51	
Rent, including for storage,	2,105 07	
Furniture, Carpetings, &c.,	499 17	
Amounts carried forward,	$7,722 70	$120,639 04

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amounts brought forward,	$7,722 70	$120,639 04	
Taxes, Gas, Water and Heating,	316 41		
Handcuffs, Belts and Billies,	245 00		
Extra services and expenses of sundry Officers,	85 48		
Court Expenses,	208 70		
Material and Labor for Repairs,	114 92		
Chandelier, Gas Pipe, Lanterns, &c.,	47 79		
Sundry Books,	40 50		
1 Imprint Stamp,	30 00		
2 pair Skids,	20 00		
Repairing Press,	10 90		
Incidental expenses of Office,	43 15		
Miscellaneous expenses,	136 40		
		9,021 95	
Total Expenses of State Police,			$129,660 99

DETAILS No. 168.

STATE PRISON.

[Acts 1865, Chap. 308; Acts 1867, Chaps. 34 and 312.]

SALARIES OF WARDEN AND OFFICERS.			
Gideon Haynes, Warden,	$2,700 00		
Benj. L. Mayhew, Deputy Warden,	1,700 00		
William Peirce, Clerk,	1,500 00		
George J. Carlton, Chaplain,	1,200 00		
A. B. Bancroft, Physician,	700 00		
Salaries of other officers, the Turnkeys receiving $1,000, Watchmen $900 and Assistant-Watchmen $700 per an.,	26,257 90		
		$34,057 90	
INSPECTORS.			
Nehemiah Boynton,	$200 00		
Joseph D Pinder,	200 00		
Everett Torrey,	200 00		
		600 00	
MISCELLANEOUS EXPENDITURES.			
Clothing, including Beds and Bedding,	$10,123 29		
Coal, Wood, Gas, Water, and Contingent Expenses,	15,979 88		
Provisions of all kinds,	35,588 62		
Repairs and Improvements,	3,917 55		
Transportation of Convicts from Jails,	172 32		
Convicts when discharged from Prison,	241 00		
		66,022 66	
Total Expenses of the State Prison,*			100,680 56
Amount carried forward,			$230,341 55

* Since the statement on page 57 of this Report was rendered, additional returns have been made showing the expenses for 1867 to have been thus far as here stated.

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REFORMATORY AND CORRECTIONAL—*Continued.*

DETAILS No. 169.

STATE REFORM SCHOOL.

[Gen. Stat., Chap. 76; Acts 1867, Chap. 34.]

Amount brought forward,			$230,341 55
SALARIES OF OFFICERS AND ASSISTANTS.			
O. K. Hutchinson, Superintendent,	$1,153 57		
J. H. Bradford, Chaplain and Assistant-Superintendent,	145 57		
H. H. Rising, Physician,	125 00		
J. B. Rogers, Teacher 1st School,	525 00		
Sarah J. Colvin, Teacher 2d School,	104 76		
R. F. Bishop, Teacher 3d School,	351 40		
Martha B. Kidder, Teacher 4th School,	156 76		
A. A. Bullard, Teacher 5th School,	176 92		
H. Josie Kidder, Teacher Garden House,	267 95		
Lucy J. Newton, Teacher Peters House,	296 72		
Helen E. Parmeter, Teacher Farm House,	137 95		
George Morse, Overseer Chair Shop,	500 00		
Wilbur H. Rice, Overseer Shoe Shop,	400 00		
J. S. Savery, Machinist,	250 00		
A. B. Woodward, Baker,	129 25		
Sylvester Newton, Watchman,	299 35		
Mr. and Mrs. L. G. Shepard, Man-of-all-work and Laundress,	543 23		
Mrs. L. A. Clark, Teacher in Chair Shop,	243 85		
M. Palmer, Tailoress,	67 43		
Mrs. E. J. Newton, Seamstress,	190 86		
Mrs. A. A. Hutchinson, Matron,	191 88		
Marion H. Day, Assistant-Matron,	90 01		
A. S. Hitchcock, Cook for Family,	208 00		
J. E. Grow, Assistant-Cook for Family,	114 00		
M. E. Savery, Care of Boys' Dining-Hall,	78 00		
Lizzie M. Barton, Care of Boys' Dormitories,	141 00		
Annie M. Salisbury, Nurse,	75 42		
James Mahoney, Yardman,	225 00		
R. King, Farmer,	400 00		
M. N. Putnam, Assistant-Farmer,	350 00		
Mr. and Mrs. C. A. Johnson, Master and Matron of Garden House,	691 24		
Mr. and Mrs. N. P. Brown, Master and Matron of Peters House,	700 00		
Mr. and Mrs. H. E. Swann, Master and Matron of Farm House,	496 40		
Other employés,	3,538 24		
George C. Davis, salary as Treasurer,	200 00		
		$13,570 76	
Amounts carried forward,		$13,570 76	$230,341 55

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amounts brought forward,		$13,570 76	$230,341 55
MISCELLANEOUS EXPENDITURES.			
Meat of all kinds,	$4,066 27		
Fish, Fruits and Vegetables,	1,010 43		
Flour,	8,818 07		
Indian and Rye Meal,	1,536 35		
Tea, Coffee and Chocolate,	661 48		
Sugar,	504 03		
Molasses,	1,517 87		
Butter and Cheese,	1,207 86		
Other Provisions and Groceries,	415 19		
Beans,	474 78		
Crackers and Rice,	193 66		
Soap and Potash,	374 02		
Cassimere,	1,532 97		
Drilling and Jeans,	188 36		
Cotton Cloth,	461 36		
Cotton Flannel,	134 91		
Making and Trimming Jackets,	715 93		
Stockings,	229 96		
Hats, Caps and Ready-made Clothing,	443 69		
Suspenders and Thread,	210 17		
Sundry Dry Goods,	47 28		
Sheetings and Ticking,	224 91		
Straw and other articles for Beds,	141 59		
Shoes, Shoe Findings and Leather,	1,063 32		
Coal and Wood,	4,926 32		
Oil, Matches, &c.,	423 39		
Medicinal Supplies,	74 14		
Crockery, Glass and Wooden Ware,	661 11		
Stoves, Iron Ware and Repairing,	275 57		
Table Linen, Carpeting, Mats and Furniture,	598 01		
Transportation and Freight,	381 48		
Travelling Expenses,	96 56		
School Books and Stationery,	663 61		
Library Books,	50 96		
Labor and Materials for Repairs,	4,323 29		
Expenses of Trustees,	426 71		
Revenue and Postage Stamps,	59 58		
Grain for Farm Stock,	3,443 66		
Oxen,	611 00		
Swine,	260 00		
Bone Dust and other Fertilizers,	920 97		
Board for Farm Laborers,	844 70		
Farming Tools,	287 68		
Seeds and Plants,	175 67		
Shrubs, Trees, &c.,	83 62		
Moving and Repairing Piggery,	164 75		
Amounts carried forward,	$45,927 24	$13,570 76	$230,341 55

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amounts brought forward, .	$45,927 24	$13,570 76	$230,341 55
Blacksmithing, ...	167 17		
Other Farm Expenses, ...	568 77		
Collecting support of Boys from Cities and Towns, ...	25 35		
Returning Elopers and sending Boys to friends, ...	159 29		
Conveyance of Teachers from Depot, .	112 50		
Shoeing Horses, &c., ...	54 91		
Buffalo Robes, Harnesses and Repairing, ...	163 10		
Miscellaneous, ...	968 76		
		48,147 09	
Total Expenses Reform School,* . . .			61,717 85

DETAILS No. 170.

MASSACHUSETTS NAUTICAL SCHOOL.

[Gen. Stat., Chap. 76; Acts 1867, Chap. 34.]

SALARIES OF OFFICERS AND ASSISTANTS.			
Richard Matthews, Superintendent, .	$1,800 00		
M. L. Eldridge, Assistant-Superintendent, ...	1,500 00		
Charles W. Reed, Treasurer, . .	200 00		
Pay of other Officers, including Teachers, Seamen and Subordinates, .	12,181 48		
		$15,681 48	
MISCELLANEOUS EXPENDITURES.			
Provisions and Groceries of all kinds,	$22,409 04		
Clothing, ...	4,461 87		
Repairs and Improvements, . . .	4,188 02		
Ship Chandlery, ...	1,633 71		
Fuel and Light, ...	1,891 03		
Bedding, ...	708 26		
Furniture, Crockery and Glass, . .	635 64		
Stationery, ...	486 92		
Pilotage, ...	451 00		
Medicine and Medical Attendance, .	269 15		
Towage, ...	399 00		
Transportation of Boys, ...	90 89		
Trustees' Expenses, ...	386 45		
Miscellaneous, ...	942 83		
		38,453 81	
Total Expenses Nautical School, for 1867, .			54,135 29
Amount carried forward, ...		. . .	$346,194 69

* Since the statement on page 57 of this Report was rendered, additional returns have been received, making the expenses for 1867 as here stated.

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REFORMATORY AND CORRECTIONAL—*Continued.*

Amount brought forward,		. . . .	$346,194 69
RECAPITULATION.			
Expenses of Ship "G. M. Barnard,"	$29,302 79		
Expenses of Ship "Massachusetts,"	24,832 50		
		$54,135 29	

DETAILS No. 171.

INDUSTRIAL SCHOOL FOR GIRLS.

[Gen. Stat., Chap. 75; Acts 1867, Chap. 34.]

Marcus Ames, Superintendent,	$1,800 00		
Lucy A. Proctor, Assistant-Superintendent,	350 00		
A. E. Boynton, Farmer,	725 00		
Matrons and Assistants,	2,125 99		
Teachers,	563 49		
Housekeepers,	1,214 48		
Jacob Fisher, Steward,	100 00		
Other services,	290 87		
Frank B. Fay, Treasurer,	200 00		
		$7,369 83	
MISCELLANEOUS EXPENDITURES.			
Meats of all kinds.	$1,752 82		
Fish,	178 92		
Fruit and Vegetables,	104 75		
Flour,	3,225 03		
Grain and Meal,	159 35		
Tea and Coffee,	65 85		
Sugar and Molasses,	651 95		
Salt and other Groceries,	820 31		
Other Provisions,	131 11		
Clothing,	585 22		
Dry Goods,	2,667 04		
Furnace, Stoves, Pipes, &c.,	777 02		
Crockery and Hardware,	193 23		
Farm Expenses,	2,510 09		
Fuel and Lights,	1,519 99		
Medicine and Medical Supplies,	277 78		
Furniture, Housekeeping Goods, &c.,	381 81		
Transportation and Travel,	199 50		
Ordinary Repairs,	333 92		
Expenses of Trustees,	160 52		
Other Expenses,	2,596 82		
		19,293 03	
Total Expenses Industrial School for Girls,			26,662 86
Amount carried forward,		. . . .	$372,857 55

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REFORMATORY AND CORRECTIONAL—*Continued.*

DETAILS No. 172.

ARREST OF FUGITIVES.

[Gen. Stat., Chap. 177; Acts 1867, Chap. 34.]

Amount brought forward,		$372,857 55
Warrant, March 2, 1867, for arrest of Charles T. Clark and Isaac Marshall: Peter C. Thayer, Agent— Expenses,	$102 14	
Warrant, March 5, 1867, for arrest of Charles W. Brewster: George H. Babbitt, Jr., Agent— Expenses,	38 70	
Warrant, May 14, 1867, for arrest of James Le Roy: Frederick K. Lathrop, Agent— Expenses,	60 50	
Warrant, August 7, 1867, for arrest of Charles Pendergrass and John Underwood: James P. Wade, Agent— Expenses,	18 00	
Warrant, October 4, 1867, for arrest of Edward H. Humphreys: Jedediah W. Newton, Agent— Expenses,	470 29	
Warrant, December 11, 1867, for arrest of James O'Neil: Joseph B. Knox, Agent— Expenses,	35 45	
		725 08

DETAILS No. 173.

AGENT OF DISCHARGED CONVICTS.

[Acts 1861, Chap. 78; 1867, Chap. 34.]

Daniel Russell, Agent, salary,	$800 00	
Office Rent and Expenses,	225 92	
Tools for sundry parties,	198 50	
Fares and Assistance,	61 21	
Clothing,	96 65	
Board,	110 92	
Amounts carried forward,	$1,493 20	$373,582 63

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REFORMATORY AND CORRECTIONAL—*Concluded.*

Amounts brought forward, ...	$1,493 20	$373,582 63
Stoves, Fuel, &c., ...	10 50	
Travel, Postage and Stationery, ...	16 26	
Miscellaneous, ...	275 98	
		1,795 94

DETAILS No. 174.

ASYLUM FOR DISCHARGED FEMALE PRISONERS.

[Res. 1867, Chap. 30; Acts 1867, Chap. 310.]

Amount paid Treasurer, ...	2,500 00
Total Reformatory and Correctional Expenses,* . .	$377,878 57

PUBLIC BUILDINGS.

DETAILS No. 175.

STATE ALMSHOUSE, MONSON.

[Res. 1867, Chap. 45; Acts 1867, Chap. 310.]

NEW HOSPITAL.		
Lumber, ...	$2,171 99	
Labor, Materials and Painting, . .	1,783 69	
Plumbing, &c., ...	927 89	
Masonry, ...	283 50	
Grading, ...	224 00	
Furnace, and setting of same, . .	342 03	
Stone, ...	533 60	
Windows and Weights, Doors, . .	289 49	
Ventilators, &c., ...	325 00	
Stove, Nails, Brick, &c., . . .	266 67	
Miscellaneous, ...	200 36	
		$7,348 22
Amount carried forward, ...		$7,348 22

* Increased over statement rendered on page 57 of this Report by additional returns from the State Prison and Reform School for Boys.

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PUBLIC BUILDINGS—*Continued.*

Amount brought forward,		$7,348 22	
BOYS' PLAY HOUSE.			
Labor and Materials,	$351 49		
Lumber,	340 55		
Moving House,	102 00		
Miscellaneous,	208 56		
		1,002 60	
Total,			$8,350 82

DETAILS No. 176.

STATE ALMSHOUSE, BRIDGEWATER.

[Acts 1866, Chaps. 88 and 198; Res. 1867, Chap. 51; Acts 1867, Chaps. 34 and 310.]

WORKHOUSE.			
Lumber,	$2,567 14		
Brick,	2,653 61		
Masonry,	2,817 74		
Carpentry,	1,304 18		
Labor, &c.,	1,427 53		
Hardware,	901 69		
Painting and Paint Stock,	894 88		
Slating Roof,	659 96		
Fire Apparatus and Fixture for Building,	510 35		
Windows, Stone Sills, Rope, &c.,	345 13		
Plumbing,	344 49		
Iron Tank, Iron, and use of Pump,	290 91		
Sewing Machines and Chair,	183 00		
Transportation,	104 11		
		$15,004 72	
HEATING APPARATUS.			
Steam Coil,	$5,326 65		
Steam Pipes,	3,624 41		
Boilers,	3,600 00		
Labor,	1,489 50		
Hardware, &c.,	1,028 26		
Bricks,	902 75		
Steam Pump and Fixtures,	455 38		
Transportation,	273 29		
Masonry,	128 00		
Miscellaneous,	202 25		
		17,030 49	
MISCELLANEOUS.			
Land,		2,121 73	
Total,			34,156 94
Amount carried forward,			$42,507 76

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PUBLIC BUILDINGS—*Continued.*

DETAILS No. 177.

STATE ALMSHOUSE, TEWKSBURY.

[Res. 1867, Chap. 46; Acts 1867, Chap. 310.]

Amount brought forward,		$42,507 76
Land,		2,600 00

DETAILS No. 168.

NORTHAMPTON LUNATIC HOSPITAL.

[Res. 1867, Chap. 47; Acts 1867, Chap. 310.]

Stone Gate Posts and setting of same,	$2,078 10	
Lumber and teaming of same,	508 37	
Labor,	243 25	
Slate, Zinc, Nails, &c.,	51 62	
Brick,	90 00	
Sawing, Planing, &c.,	28 66	
		3,000 00

DETAILS No. 169.

STATE PRISON.

[Res. 1867, Chap. 8; Acts 1867, Chap. 300.]

Lumber, &c.,	$4,408 05	
Window Frames, Doors and Sashes,	1,072 00	
Building Cells, &c.,	9,813 37	
Stone, Mason Work, &c.,	6,189 12	
Iron, Columns, Castings, &c.,	3,497 70	
Locks,	1,395 15	
Sand, Lime and Cement,	664 93	
Tinning Roof, Slating, &c.,	1,302 03	
Hammers, Sledges, Nails, &c.,	129 20	
Plumbing, Ventilators, Cordage, &c.,	282 01	
Paints, Oil, Brushes and Buckets,	490 00	
Beds, Blankets, Carpets, &c.,	1,408 16	
Steam Pipes, &c.,	374 85	
Labor,	6,278 87	
Overseer and Watchman,	326 65	
Miscellaneous,	274 45	
		37,906 54
Amount carried forward,		$86,014 30

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STATEMENT XIV. Public Buildings, &c. DETAILS 170 TO 172.

PUBLIC BUILDINGS—*Concluded.*

DETAILS No. 170.
CAMBRIDGE ARSENAL.
[Res. 1867, Chap. 67.]

Amount brought forward,	. . .	$86,014 30
Stone and Masonry,	$210 07	
Plumbing, &c.,	347 88	
		557 95

DETAILS No. 171.
STATE HOUSE.
[Res. 1867, Chap. 84; Acts 1867, Chap. 358.]

EXPENSES OF REMODELLING STATE HOUSE.		
Hugh Flood, Painting, Glazing, &c.,	$5,000 00	
Labor, &c.,	545 08	
Advertising,	441 88	
Sundry Materials,	35 96	
		6,022 92
Expenditure for Public Buildings as far as rendered, December 31,	. . .	$92,595 17

DETAILS No. 172.
COMMISSIONERS OF TROY AND GREENFIELD RAILROAD.
[Acts 1866, Chap. 298; 1867, Chap. 253.]

Amount allowed in 1867 on account of Salaries, and for expenses incurred on account of the Troy and Greenfield Railroad and Hoosac Tunnel.			
COMMISSIONERS.			
James M. Shute,	$3,000 00		
Alvah Crocker,	3,000 00		
Charles Hudson,	1,000 00		
		$7,000 00	
CONSULTING ENGINEER.			
Benj. H. Latrobe,		3,000 00	
EXPENSES ON RAILROAD AND TUNNEL.			
Railroad,	$355,000 00		
Tunnel,	475,000 00		
Miscellaneous Expenses,	3,038 90		
		833,038 90	
			$843,038 90

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DETAILS No. 173.

SHERIFFS' ACCOUNTS.

[Gen. Stat., Chap. 157; Acts 1867, Chap. 16.]

Estimated Amount, ...	$500 00

DETAILS No. 174.

INSPECTOR OF GASMETERS.

[Acts 1861, Chap. 168; 1867, Chap. 4.]

Frederick E. Simpson, ...	$3,000 00

DETAILS No. 175.

DIVIDEND TAX.

[Acts 1867, Chaps. 42 and 310.]

Amount received of sundry Corporations, ...	$54,966 13

DETAILS No. 176.

CORPORATION TAX.

[Acts 1865, Chap. 283.]

Amount received of sundry Corporations, ...	$1,122,815 82

DETAILS No. 177.

MARTHA JOHONNOT ANNUITIES.

[Res. 1841, Chap. 65; 1843, Chap. 73; Acts 1867, Chap. 34.]

Julia Brace, ...	$200 00	
Mary J. Harris, ...	100 00	
Mrs. Stephen Jarvis, ...	100 00	
Rebecca Lee, ...	180 00	
Frances L. Prescott, ...	100 00	
Geo. W. Prescott, ...	100 00	
Eliza S. Saltonstall, ...	100 00	
Caroline Saltonstall, ...	100 00	
Ann E. Saltonstall, ...	100 00	
Lucy S. Saltonstall, ...	100 00	
Mary Watson, ...	100 00	
		$1,280 00

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DETAILS No. 178.

GRATUITIES.

[Res. 1867, Chaps. 34, 42, 58 and 82; Acts 1867, Chaps. 310 and 358.]

George P. Cross,	$100 00	
J. R. Pettingill,	75 00	
Robert Maybey,	40 00	
Timothy Connolly,	325 00	
		$540 00

DETAILS No. 179.

WEIGHTS AND MEASURES.

[Res. 1866, Chap. 79; 1867, Chap. 61; Acts 1866, Chap. 299; 1867, Chap. 310.]

Town of Hudson,	$300 00	
Town of Mattapoisett,	300 00	
Town of Gosnold,	300 00	
Henry A. Davis, Sealer, Office Rent,	200 00	
Repairing and Adjusting State Weights, &c.,	32 50	
		$1,132 50

DETAILS No. 180.

HARBOR COMMISSIONERS.

[Acts 1866, Chap. 149; 1867, Chap. 122.]

Josiah Quincy, Commissioner—		
Compensation, 246 days, at $5,	$1,230 00	
Expenses,	73 45	
		$1,303 45
S. E. Sewall, Commissioner—		
Compensation, 123 days, at $5,	$615 00	
Expenses,	103 67	
		718 67
Darwin E. Ware, Commissioner—		
Compensation, 64 days, at $5,	$320 00	
Expenses,	50 80	
		370 80
J. C. Delano, Commissioner—		
Compensation, 10 days, at $5,		50 00
William Mixter, Commissioner—		
Compensation, 38 days, at $5,	$190 00	
Expenses,	88 50	
		278 50
Amount carried forward,		$2,721 42

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HARBOR COMMISSIONERS—*Concluded.*

Amount brought forward,		$2,721 42	
A. Boschke, Civil Engineer—			
Salary,	$2,500 00		
Expenses,	271 13		
		2,771 13	
Henry Mitchell—			
Mileage and Rations,		1,005 20	
Services and expenses of various other parties,		2,376 00	
			$8,873 75

DETAILS No. 181.

IMPROVEMENTS IN BOSTON HARBOR.

[Acts 1867, Chap. 354.]

Benj. D. Frost, Engineer—			
Compensation, 103 days, at $10,	$1,030 00		
Expenses,	41 17		
		$1,071.17	
Labor,		1,136 49	
Materials,		305 84	
Registering Tide Gauge,		120 00	
Sundry Instruments, Expenses, &c.,		310 97	
Work on Surveys and Soundings,		195 50	
			$3,139 97

DETAILS No. 182.

COMMISSIONERS ON FISHERIES.

[Acts 1867, Chap. 344.]

COMMISSIONERS.			
Theodore Lyman, 15 days, at $10,	$150 00		
Alfred R. Field, 15 days, at $10,	150 00		
		$300 00	
Expenses of Commissioners,		602 29	
EXPENSES			
Of erecting Fishway at Lawrence,	$727 33		
Amount paid for fish,	259 50		
		986 83	
			$1,889 12

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DETAILS No. 183.

AGRICULTURAL COLLEGE LAND SCRIP.

[Acts 1867, Chap. 16.]

Expenses of Sale, ...			$317 00

DETAILS No. 184.

PARIS EXPOSITION.

[Res. 1866, Chap. 85; Acts 1866, Chap. 299.]

J. M. Usher, Principal Agent, Salary, .	$1,990 00		
Expenses,	3,032 72	$5,022 72	
Prof. William B. Rogers, amount advanced for expenses, to be accounted for, ...		4,500 00	
Advertising and Contingent Expenses, . .		283 62	
			$9,806 34

DETAILS No. 185.

BUST OF ABRAHAM LINCOLN.

[Res. 1867, Chap. 88; Acts 1867, Chap. 358.]

Paid Sarah F. Ames, for Marble Bust of Abraham Lincoln, .	$2,500 00

DETAILS No. 186.

MUSEUM OF ZO-OLOGY.

[Res. 1867, Chap. 62; Acts 1867, Chap. 310.]

Amount paid Treasurer, ...	$10,000 00

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DETAILS No. 187.

EMERGENCY FUND.

[Acts 1867, Chap. 16.]

Expenses at House No. 148 Tremont Street—			
O. F. Mitchell, Watchman,	$474 17		
H. Morrissey, Assistant-Watchman,	354 87		
H. O. Reed, Assistant-Watchman, 92 days at $3.50, and 26 days at $3,	400 00		
		$1,229 04	
House Rent,		1,500 00	
Expenses attending Removal of Offices from State House,		500 00	
Coal and Gas,		280 20	
Advertising,		260 00	
Labor, Packing, &c.,		1,332 33	
Carriage Hire,		358 25	
Sundry Expenses,		465 25	
			$5,925 07

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STATEMENT No. XV.

DETAILS No. 188.

MASSACHUSETTS SCHOOL FUND.

COUNTY, CITY AND TOWN NOTES.

[Gen. Stat., Chap. 36.]

NAME.	Residence.	When Loaned.	When Payable.	Collateral Security.	Amount.	Total.
Town of Clinton,	Massachusetts,	Mar. 16, 1852,	Mar. 16, 1862,		$4,500 00	
Town of Hopkinton,	"	April 23, 1852,	April 23, 1862,		3,000 00	
Town of North Chelsea,	"	Mar. 31, 1863,	April 1, 1873,		6,000 00	
Town of Hopkinton,	"	Oct. 23, 1852,	Oct. 23, 1862,		3,000 00	
Town of Plymouth,	"	Dec. 15, 1856,	On demand,		5,000 00	
Town of Provincetown,	"	Jan. 7, 1854,	$500 in 12 yrs., & $500 ann'lly after till paid.		5,600 00	
Town of Needham,	"	April 8, 1854,	April 8, 1859,		5,000 00	
Town of Brookline,	"	April 15, 1857,	Oct. 15, 1868,		5,700 00	
Town of Newton,	"	Mar. 10, 1863,	Mar. 10, 1875,		32,000 00	
Town of Plymouth,	"	Mar. 16, 1863,	Mar. 16, 1868,		5,000 00	
City of Roxbury,	"	Nov. 2, 1863,	Nov. 1, 1878,		20,000 00	
Town of Plymouth,	"	April 1, 1858,	April 1, 1860,		7,500 00	
Town of Malden,	"	Aug. 12, 1858,	Aug. 12, 1873,		12,500 00	
Town of Watertown,	"	Oct. 5, 1858,	Oct. 5, 1864,		6,500 00	
Town of Adams, bonds,	"	Jan. 1, 1859,	Jan. 1, 1889,		40,700 00	
Town of Williamstown, b'ds,	"	Jan. 1, 1859,	Jan. 1, 1889,		32,200 00	
Town of Orono, bonds,	Maine,	April 1, 1853,	April 1, 1873,		16,370 00	
City of Portland, bonds,	"	April 1, 1851,	April 1, 1871,		124,000 00	
City of Boston, bonds,	Massachusetts,	Jan. 1, 1865,	Jan. 1, 1875,		10,000 00	
						$344,570 00

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STATEMENT XV. School Fund. DETAILS 188.

STATE SCRIP AND RAILROAD STOCK.

Mass. 5 per ct. Scrip, 1853,	Oct. 1, 1853,	Oct. 1, 1873,		$39,000 00	
Mass. 5 per ct. Scrip, 1854,	July 1, 1854,	July 1, 1874,		17,000 00	
Mass. 5 per ct. Scrip, 1854,	Oct. 1, 1854,	Oct. 1, 1874,		18,000 00	
State of Maine Scrip, 1853,	Oct. 5, 1853,	Yearly, to 1873,		125,000 00	
Mass. 5 per ct. Scrip, 1860,	Jan. 1, 1860,	Jan. 1, 1870,		40,000 00	
Mass. East. Railroad Scrip,		1869-70,		150,000 00	
T. & G. Railroad Scrip,	April 1, 1860,	April 1, 1890,		111,000 00	
T. & G. Railroad Scrip,	April 1, 1863,	April 1, 1893,		200,000 00	
Western Railroad Stock,			7,491 shares, cost,	765,628 50	
Back Bay Scrip,	May 1, 1862,	May 1, 1880,		4,500 00	
Back Bay Scrip,	Nov. 1, 1862,	May 1, 1880,		33,500 00	
Union Fund Loan,	July 1, 1862,	July 1, 1878,		20,000 00	
Mass. War Scrip,				103,000 00	
					*1,626,628 50
* Add diff'ce for market val.,					274,482 50

NOTES AND MORTGAGES.

Hills and Brother,	Boston,	April 12, 1865,	April 12, 1875,	Stores, Utica St., Boston,	$15,000 00	
Notes and Mortgages Back Bay Lands, Undivided,					146,481 66	
						161,481 66
United States $\frac{5}{20}$ Bonds,						30,000 00
Cash on hand January 1, 1868,						17,296 65
Total Fund,						$2,454,459 31

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STATEMENT XV. School Fund. DETAILS 188.

MASSACHUSETTS SCHOOL FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR THE YEAR 1867.			
Receipts.			
Western Railroad Stock, 1,728 $\frac{8}{16}$ shares,	$172,860 00		
Moiety of sales of Back Bay Lands,	11,986 17		
Unexpended Moiety of Income,	4,658 63		
Unexpended Balance for Teachers' Institutes,	307 85		
Unexpended Balance for State Scholarships,	700 00		
		$190,512 65	
Loans Repaid.			
North Bridgewater, note,	$2,000 00		
Brookline, note,	5,700 00		
State of Maine, bonds,	25,000 00		
		32,700 00	
			$223,212 65
Investments.			
Western R. R. Stock, 1,729 shares,	$172,916 00		
U. S. $\frac{4}{10}$ Bonds,	30,000 00		
Mass. War Loan Scrip,	3,000 00		
		$205,916 00	
Cash on hand January 1, 1868,		17,296 65	
			$223,212 65

NOTE.—The Massachusetts School Fund was established in 1834, when it was provided that one-half of all the moneys received for sales of land in Maine should be added to the amount received of the general government in 1831, and the income thereof annually apportioned among the towns of the Commonwealth for the support of common schools.

It was provided by the Act of 1846, Chap. 219, that all charges for educational purposes should be paid from the principal of this fund, which provision retarded its increase until 1853, when the sale of the remainder of the lands in Maine added to the fund about $323,000.

In conformity with the Act of 1854, Chap. 300, the Treasurer of the Commonwealth transferred to this fund 2,944 shares Western Railroad Stock, since increased to 7,491 shares by additional purchases; and, by the provisions of this Act, all charges for educational purposes are paid from one-half of the annual income of the fund, and the other half apportioned and distributed annually among the cities and towns for the support of common schools, in the manner heretofore provided for the distribution of the whole income.

Under the provisions of Chapter 154 of the Acts of 1859, this fund received from time to time an aggregate of $456,930.06 from the proceeds of sales of Back Bay lands; but further receipts from this source ceased in 1865, in accordance with the provisions of Chapter 313 of the Acts of 1864.

Notwithstanding the large amounts annually paid from the Treasury on account of educational expenses, from one-half of the income of this fund, yet the principal is increasing by the addition of the yearly surplus from the income.

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INCOME MASSACHUSETTS SCHOOL FUND FOR 1866-7.

By Income on Investments from June 1, to Dec. 31, 1866, inclusive,	$57,279 00	
By Income on Investments during the year 1867,	123,889 62	
Interest on Back Bay Land Notes,	12,545 38	
on Monthly Balances,	2,824 03	
		$196,538 03
To amount paid Educational Expenses,	$91,794 16	
Mass. School Fund,	4,658 63	
Premium and Interest on Investments,	2,632 41	
Balance of Income, undivided,*	97,452 83	
		196,538 03

EDUCATIONAL EXPENSES PAYABLE FROM INCOME OF MASSACHUSETTS SCHOOL FUND.

[Acts 1867, Chap. 45.]

Secretary of the Board of Education,[1]	$3,400 00
Members' Travelling Expenses,[2]	648 25
Agents of Board of Education,[3]	2,591 66
American Institute of Instruction,[4]	500 00
Massachusetts Teachers' Association,[5]	800 00
Teachers' Institutes,[6]	2,800 00
Teachers' County Associations,[7]	250 00
Support of Normal Schools,[8]	32,500 00
Aid to Attendants in Normal Schools,[9]	4,000 00
Support of State Scholarships,[10]	2,400 00
Indian Schools,[11]	882 00
Normal School Buildings,[12]	142 00
Printing, Postage and Stationery,[13]	10,196 25
Total,	$61,110 16

* Under the provisions of chapter 98 of the Acts of 1867, the annual apportionment of the Moiety of the Income of this Fund is now made in January of each year.

[1] Acts 1867, Chap. 276.
[2] Gen. Stat., Chap. 34.
[3] Acts 1867, Chap. 45.
[4] Acts 1867, Chap. 45.
[5] Acts 1867, Chap. 45.
[6] Gen. Stat., Chap. 35.
[7] Acts 1864, Chap. 58.
[8] Acts 1867, Chap. 45.
[9] Gen. Stat., Chap. 36.
[10] Acts 1867, Chap. 45.
[11] Gen. Stat., Chap. 36; and sundry Resolves.
[12] Acts 1866, Chap. 74.
[13] Gen. Stat., Chap. 34.

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STATEMENT XV. **Educational Expenses.** DETAILS 188.

EXPENSES—*Continued.*

Items of Expenditure as far as rendered to this office, and payable from Appropriations for Educational Expenses:—		
Joseph White, Secretary of the Board of Education, Salary and Expenses for 1867, . . .	. . .	$3,400 00
BOARD OF EDUCATION, MEMBERS' TRAVELLING EXPENSES.		
Sundry Members for 1866, '67, ...	. . .	$648 25
AGENTS OF THE BOARD OF EDUCATION.		
B. G. Northrop, Salary to Feb. 28th, . . .	$466 66	
Abner J. Phipps, Salary from April 15th, . .	2,125 00	
		$2,591 66
AMERICAN INSTITUTE OF INSTRUCTION.		
Amount of Appropriation, ...	. . .	$500 00
MASSACHUSETTS TEACHERS' ASSOCIATION.		
Amount of Appropriation, ...	. . .	$800 00
TEACHERS' INSTITUTES.		
Payments made by Joseph White, Secretary of the Board of Education, for the support of Teachers' Institutes in the year 1867:—		
Institute at Needham, April 22, ...	$359 00	
Institute at Lowell, April 29, ...	355 00	
Institute at Marlborough, October 21, . . .	360 00	
Institute at South Hadley, October 28, . .	327 00	
Institute at North Easton, November 4, . .	337 50	
Institute at Winchendon, November 11, . .	355 00	
Institute at South Dennis, November 18, . .	304 65	
Advertising, printing tickets, and expressage, .	64 69	
Balance in Treasurer's hands unexpended, Dec. 31,	337 16	
		$2,800 00
TEACHERS' COUNTY ASSOCIATIONS.		
Cash paid Associations in the Counties of Dukes, Middlesex, Norfolk, Plymouth, Essex, Hampden, Berkshire and Worcester, ...	. . .	$250 00
SUPPORT OF NORMAL SCHOOLS.		
Bridgewater Normal School—		
Albert G. Boyden, Principal, salary, . . .	$2,500 00	
Assistants' Salaries, ...	4,104 95	
Contingent Expenses, ...	1,351 59	
Total Expenditure for the Bridgewater School,		$7,956 54
Amount carried forward, ...	. . .	$7,956 54

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EXPENSES—*Continued.*

Amount brought forward,	. . .	$7,956 54
Framingham Normal School—		
Annie E. Johnson, Principal, salary,	$1,550 00	
Assistants' Salaries,	4,338 01	
Contingent Expenses,	1,530 76	
Total Expenditure for the Framingham School,		7,418 77
Salem Normal School—		
D. B. Hagar, Principal, salary,	$2,500 00	
Assistants' Salaries,	4,432 29	
Contingent Expenses,	1,591 32	
Total Expenditure for the Salem School,		8,523 61
Westfield Normal School—		
J. W. Dickinson, Principal, salary,	$2,500 00	
Assistants' Salaries,	4,650 00	
Contingent Expenses,	911 42	
Appropriation for School of Observation,	500 00	
Total Expenses for the Westfield School,		8,561 42
Balance of Appropriation unexpended,	. . .	39 66
		$32,500 00
AID TO ATTENDANTS IN NORMAL SCHOOLS.		
In Bridgewater Normal School,	$1,000 00	
Framingham Normal School,	1,000 00	
Salem Normal School,	1,000 00	
Westfield Normal School,	1,000 00	
		$4,000 00
SUPPORT OF STATE SCHOLARSHIPS.		
Harvard College, 5 scholars,	$600 00	
Amherst College, 4 scholars,	400 00	
Williams College, 4 scholars,	400 00	
Tufts College, 3 scholars,	300 00	
	$1,700 00	
Balance of Appropriation unexpended,	700 00	
		$2,400 00
INDIAN SCHOOLS.		
Schools at "Marshpee,"	$340 00	
at "Herring Pond,"	20 00	
at "Gay Head,"	358 00	
at "Chappequiddic" and "Christiantown,"	164 00	
		$882 00
NORMAL SCHOOL BUILDINGS.		
Bridgewater; for Chemical Apparatus and Cases,	. . .	$142 00

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STATEMENT XV. Union Sinking Fund. DETAILS 189.

EXPENSES—*Concluded.*

POSTAGE, STATIONERY, &c.			
8,000 copies Annual Report—			
Composition,	$593 21		
Alterations, &c.,	162 20		
Presswork,	590 15		
Paper,	4,821 00		
Binding,	3,128 00		
		$9,294 56	
Postage,		146 48	
Printing Blanks, School Registers, &c.,		648 01	
Stationery,		60 70	
Packing Boxes and Expressage,		46 50	
			$10,196 25

DETAILS No. 189.

UNION LOAN SINKING FUND.

[Acts 1861, Chap. 209.]

Mass. Union Loan Bonds, 6 per cent.,*	$782,500 00	
Mass. Union Loan Bonds, 5 per cent.,*	230,000 00	
Mass. War Loan Bonds, 6 per cent.,	1,430,000 00	
United States Registered Bonds, 6 per cent,*	729,000 00	
United States Registered Bonds, 5 per cent,*	10,000 00	
Cash uninvested,	45,043 35	
	$3,226,543 35	
* Add difference for market value,	115,400 00	
		$3,341,943 35
TRANSACTIONS OF THE FUND FOR 1867.		
Receipts.		
From State Appropriations, 1867,	$41,950 00	
Cash on hand January 1, 1867,	4,093 35	
		$46,043 35
Investment.		
Mass. War Loan Scrip,	$1,000 00	
Cash on hand January 1, 1868,	45,043 35	
		$46,043 35

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DETAILS No. 190.

BOUNTY LOAN SINKING FUND.

[Acts 1864, Chap. 313.]

2,704 shares Western Railroad stock,	$270,400 00	
Massachusetts 5 per cent. scrip,	99,000 00	
Massachusetts 6 per cent. War Loan scrip,	136,000 00	
Notes Back Bay Lands, undivided,	107,106 33	
Notes of Commissioners on State House,	60,000 00	
Cash on hand January 1, 1868,	163,486 78	
	*$835,993 11	
* Add difference for market value,	124,390 00	
		$960,383 11
TRANSACTIONS OF THE FUND FOR 1868.		
Receipts, Dividends, &c.—		
On Western Railroad stock,	$71,270 00	
From W. R. R. Dividend of Stock,	213,800 00	
Sale W. R. R. Rights,	14 00	
Income of Bond, 1866-7,	12,035 00	
Sales Back Bay Lands,	6,290 73	
Interest on B. B. Land Notes,	4,810 13	
State Appropriations, 1867,	131,380 00	
Cash on hand, January 1, 1867,	122,497 60	
		$562,097 46
Investments.		
2,138 shares Western Railroad stock,	$213,800 00	
Massachusetts 6 per cent. War Loan scrip,	120,000 00	
Notes Back Bay Lands, undivided,	4,810 68	
Notes of Commissioners on State House,	60,000 00	
Cash on hand, January 1, 1867,	163,486 78	
		$562,097 46

DETAILS No. 191.

DEBT EXTINGUISHMENT FUND.

[Acts 1857, Chap. 197.]

Western Railroad Stock, (6,561 shares,) at par,*	$656,100 00	
Commissioners on State House Note,	20,000 00	
Cash uninvested January 1, 1868,	53,992 68	
	$730,092 68	
* Add difference for market value,	229,636 00	
		$959,728 68

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STATEMENT XV. War Loan, &c. DETAILS 192, 193.

DEBT EXTINGUISHMENT FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR 1867.		
Receipts.		
Received from Notes and Mortgages, Back Bay Lands, ...	$76 21	
Cash uninvested January 1, 1867, . . .	73,916 47	
		$73,992 68
Investment.		
Commissioners on State House Note, . .	$20,000 00	
Cash uninvested January 1, 1868, . . .	53,992 68	
		$73,992 68

DETAILS No. 192.

MASSACHUSETTS WAR LOAN SINKING FUND.

[Acts 1865, Chap. 122.]

Received Cash from State Appropriation, ...	$105,650 00

DETAILS No. 193.

STATE ALMSHOUSE LOAN SINKING FUND.

[Acts 1852, Chap. 275; 1853, Chap. 352; 1854, Chap. 355.]

NAMES.	When Loaned.	When Payable.	Amount.
Mass. 5 per cent. Enlargement State House Scrip, 1854, .	Oct. 2, 1854,	Oct. 2, 1874,	$14,000 00
Mass. 5 per cent. Lunatic Hospital and State Prison Scrip, .	July 1, 1854,	July 1, 1874,	8,000 00
Mass. 5 per cent. Bounty Fund Scrip, ...	. . . .	May 1, 1894,	10,000 00
Mass. 6 per cent. War Scrip, .	. . . .	. . . .	52,000 00
Mass. Eastern Railroad Scrip, .	. . . .	1869–70,	14,000 00
City of Boston Scrip, . . .	July 1, 1860,	Jan. 1, 1875,	10,000 00
Cash uninvested, ...	. . . .	. . . .	13,241 04
			$121,241 04
Add difference for market value,	. . . .	. . . .	4,900 00
			$126,141 04

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STATE ALMSHOUSE LOAN SINKING FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR THE YEAR 1866.		
Amounts received, as follows:—		
From Alien Passenger Income, . . .	$6,000 00	
Interest, &c., on Investments, . . .	6,353 12	
Cash uninvested, January 1, 1867, . . .	887 92	
		$13,241 04
Cash uninvested, January 1, 1868, . . .	. . .	$13,241 04

DETAILS No. 194.

BACK BAY LANDS FUND.

[Acts 1856, Chap. 235; 1860, Chap. 200; 1862, Chap. 15.]

Notes and Mortgages, ...	. . . .	$20,500 00
Eastern Railroad Scrip, due July, 1869, '70, .	. . . .	31,000 00
Troy and Greenfield Railroad Scrip, due April 1, 1890, ...	. . . .	35,000 00
Consolidation Statutes Scrip, due January 1, 1870, ...	. . . .	40,000 00
Back Bay Lands Scrip, ...	. . . .	93,500 00
Balance of Fund, January 1, 1868, . . .	. . . .	$220,000 00
Add difference for market value, . . .	$9,975 00	
Estimated value of unsold lands, . . .	1,500,000 00	
		1,509,975 00
		$1,729,975 00
TRANSACTIONS OF FUND FOR 1867.		
Receipts.		
From Notes and Mortgages Back Bay Lands, .	. . . .	$1,000 00
Investment.		
Back Bay Land Scrip, ...	. . . .	$1,000 00
Interest on B. B. Land Notes.		
Received Interest on Sundry Notes, . . .	. . . .	$17,355 51
Payments.		
To Income Massachusetts School Fund, . .	$12,545 38	
Bounty Loan Sinking Fund, . . .	4,810 13	
		$17,355 51

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DETAILS No. 195.

COMMISSIONERS ON PUBLIC LANDS.

[Res. 1852, Chap. 79; 1857, Chap. 70; Acts 1867, Chap. 16.]

Balance on hand, January 1, 1867,	$32,824 38	
Received from Sales of Back Bay Lands,	6,290 73	
		$39,115 11
EXPENSES FOR THE YEAR 1867.		
Commissioners.		
Franklin Haven, 112 days' services, at $5,	$560 00	
E. C. Purdy, 158 days' services, at $5,	790 00	
Artemas Lee, 68 days' services, at $5, $340 00		
Travel'g and other exp., 269 00		
	609 00	
Commissioners' Clerk.		
W. B. O. Peabody,	1,200 00	
Commissioners' Incidentals.		
Stationery,	35 75	
	$3,194 75	
Filling and Grading.		
Cash paid for Expenses in this service,	15,000 00	
		$18,194 75

DETAILS No. 196.

NOTES AND MORTGAGES FOR BACK BAY LANDS.

Balance on hand, January 1, 1867,	$299,082 61	
Received during the year,	9,621 36	
		$308,703 97
Received in payment of Notes and Mortgages,		29,805 29
Total Notes and Mortgages, Jan. 1, 1868,		$278,898 68
SCHEDULE OF NOTES AND MORTGAGES.		
James Eaton, 4 notes, due 1 and 2 years, from April 9, 1863,	$11,246 50	
6 notes, due 1, 2 and 3 years, from Sept. 11, 1866,	5,460 00	
		$16,706 50
N. C. Munson, 9 notes, due 1, 2 and 3 years, from Sept. 11, 1866,		12,852 00
William Chadbourn, 2 notes, due 3 years from Sept. 29, 1863,		3,641 60
Amount carried forward,		$33,200 10

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STATEMENT XV. Back Bay Lands. DETAILS 196.

NOTES AND MORTGAGES—*Concluded.*

Amount brought forward, ...	. . .	$33,200 10
G. O. Shattuck, 1 note, due 2 years from Jan. 3, 1864, ...	. . .	882 00
J. P. Putnam, 1 note, due 3 years from Jan. 3, 1863,	. . .	882 00
F. Evans, 2 notes, due 1 and 2 years from Sept. 29, 1863, ...	$3,921 74	
6 notes, due 1, 2 and 3 years from Nov. 26, 1866, ...	20,097 45	
		24,019 19
C. Francis, 6 notes, due 2 years from Feb. 10, 1863,	. . .	15,752 20
E. J. Browne, 2 notes, due 2 years from Feb. 10, 1863, ...	. . .	5,610 80
H. C. Stevens, 1 note, due April 9, 1865, . .	. . .	2,481 70
C. K. Kirby, 1 note, due April 9, 1864, . .	$2,672 60	
1 note, due April 9, 1865, . .	2,672 60	
		5,345 20
J. D. Dunbar, 1 note, due Sept. 29, 1866, . .	. . .	1,575 00
Charles W. Freeland, 12 notes, due 1, 2 and 3 years from Sept. 11, 1866, ...	. . .	14,112 00
Samuel H. Gookin, 6 notes, due 2 and 3 years from May 19, 1864, ...	. . .	10,080 00
T. J. Lee, 3 notes, due 2 and 3 years from Sept. 29, 1863, ...	$4,668 75	
6 notes, due 2 and 3 years from May 19, 1864, ...	9,072 00	
		13,740 75
Thomas Richardson, 2 notes, due 2 and 3 years from May 19, 1864, ...	. . .	4,536 00
F. M. Weld, 2 notes, due 2 and 3 years from Oct. 16, 1865, ...	. . .	3,588 48
E. W. Cutler, 15 notes, due 1, 2 and 3 years from Oct. 16, 1865, ...	. . .	30,468 30
E. D. Jordan, 20 notes, due 2 and 3 years from Oct. 16, 1865, ...	. . .	42,638 40
Jarvis Williams, 2 notes, due 2 and 3 years from Oct. 16, 1865, ...	. . .	5,577 60
Dwight Foster, 10 notes, due 1, 2 and 3 years from Oct. 16, 1865, ...	. . .	10,886 40
David Nevins, Jr., 2 notes, due 2 and 3 years from Nov. 26, 1866, ...	. . .	3,906 00
E. D. Jordan, 21 notes, due 1, 2 and 3 years from Nov. 26, 1867, ...	. . .	32,155 20
William Thomas, 8 notes, due 2 and 3 years from Sept. 11, 1866, ...	. . .	7,840 00
Peter T. Homer, 9 notes, due 1, 2 and 3 years from Oct. 8, 1867, ...	. . .	9,621 36
		$278,898 68

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DETAILS No. 197.

CHARLES RIVER AND WARREN BRIDGES FUND.

[Acts 1864, '67, Chaps. 257 and 25.]

NAME.	Residence.	When Loaned.	When Payable.	Amount.
Town of North Chelsea,	Massachusetts,	March 12, 1864,	March 12, 1874,	$4,000 00
Town of North Chelsea,	"	Jan. 1, 1858,	Jan. 1, 1868,	3,000 00
Town of Malden,	"	Aug. 10, 1858,	Aug. 10, 1873,	17,500 00
Massachusetts 5 per cent. scrip for State House enlargement, 1854,	"	April 1, 1854,	April 1, 1874,	40,000 00
Portland City scrip,	Maine,	Feb. 1, 1851,	Feb. 1, 1871,	15,000 00
Cash invested, January 1, 1868,				435 93
				$79,935 93

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CHARLES RIVER AND WARREN BRIDGES FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR 1867.		
By interest on Massachusetts State House scrip, ($40,000,)	$2,000 00	
Town of North Chelsea note, ($3,000,)	310 00	
City of Portland scrip, ($15,000,)	855 00	
Town of Malden notes, ($22,500,)	962 50	
Massachusetts 6 per cent. scrip, ($5,000,)	*1,698 75	
Massachusetts Eastern Railroad scrip, ($5,000,)	*1,515 62	
By Premium on Specie,	919 97	
rent of Buildings, &c., on Warren Bridge,	1,038 50	
rent of Buildings, &c., on Charles River Bridge,	434 00	
		$9,734 34
Loans Repaid.		
Eastern Railroad scrip,	$5,000 00	
Massachusetts 6 per cent. scrip,	5,000 00	
		$10,000 00
To Expenses incurred in 1867:—		
On account of Charles River Bridge.		
Draw-Tender, salary,	$1,200 00	
Repairs,	2,981 79	
Horse-Keeping,	253 28	
Gas, Oil, Fluid and Fuel,	772 93	
Contingent Expenses,	408 29	
		$5,616 29
On account of Warren Bridge.		
Draw-Tender, salary,	$1,100 00	
Repairs,	5,551 87	
Horse-Keeping,	363 62	
Gas, Oil, Fluid and Fuel,	687 92	
Contingent Expenses,	240 61	
		7,944 02
Total Expenses of Bridges,	. . .	$13,560 31

* Including premium on scrip sold.

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DETAILS No. 198.

ESSEX BRIDGE FUND.

[Acts 1859-67, Chaps. 122 and 25.]

Mass. Coast Defence Scrip,	$5,000 00	
Cash uninvested,	2,345 20	
		$7,345 20
TRANSACTIONS OF THE FUND, 1867.		
Receipts.		
Tolls for last quarter of 1866,	$1,235 43	
1st quarter of 1867,	889 14	
2d quarter of 1867,	1,221 19	
3d quarter of 1867,	1,275 36	
	$4,621 12	
Interest on Coast Defence Scrip,	250 00	
Premium on Gold,	89 47	
		$4,960 59
EXPENSES OF ESSEX BRIDGE FOR 1867.		
James Kimball, Agent, salary,	$100 00	
Compensation to Toll-Gatherers,	600 00	
Repairs and Gas Pipe,	3,781 50	
Lights,	346 33	
Incidentals,	27 37	
		$4,855 20

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DETAILS No. 199.

TODD NORMAL SCHOOL FUND.

[Acts 1850, Chap. 63.]

NAME.	Residence.	When Loaned.	When Payable.	Amount.
Town of Winthrop,	Massachusetts,	June 27, 1857,	June 27, 1862,	$1,100 00
Town of Plymouth,	"	March 18, 1863,	March 18, 1868,	5,000 00
				$6,100 00
Cash uninvested,				6,000 00
				$12,100 00

INCOME OF THE FUND.

[Gen. Stat., Chap. 36; Acts 1867, Chap. 25.]

By Cash on hand, January, 1867,	$323 15	
interest on Town of Plymouth note,	250 00	
interest on Town of Winthrop note,	66 00	
interest on Massachusetts Treasurer's note,	479 26	
interest on Cash uninvested,	307 60	
		$1,426 01
Amount paid Treasurer Board of Education,		630 75
Balance of Income, January 1, 1868,		$795 26

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DETAILS No. 200.

SCHOOL FUND FOR INDIANS.

[Acts 1837, Chap. 85.]

NAME.	Residence.	When Loaned.	When Payable.	Amount.
Town of Winthrop, ...	Massachusetts, . .	June 27, 1856,	June 27, 1863,	$2,500 00

INCOME OF THE FUND FOR 1866.

[Gen. Stat., Chap. 36; Acts 1867, Chap. 25.]

By amount received of Town of Winthrop, interest on note, ...	$150 00	
Cash on hand January 1, 1867, ...	32 50	
		$182 50
To Treasurer of Marshpee, for support of Indian Schools, ...	$60 00	
Guardian of "Christiantown and Chappequiddic" tribe, for same, ...	36 00	
Guardian of "Gay Head" tribe, for same, ...	36 00	
Treasurer of "Herring Pond" Indians, for same, ...	18 00	
		150 00
Balance of Income, January 1, 1868, ...		$32 50

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DETAILS No. 201.

ROGERS BOOK FUND FOR STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Acts 1857, Chap. 215.]

Massachusetts War Loan Scrip,	$1,000 00
INCOME OF BOOK FUND. [Gen. Stat., Chap. 36; Acts 1867, Chap. 25.]	
By balance of Income, January 1, 1868, being Interest received on Investment,	$60 00

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STATEMENT XV. College Fund, &c. DETAILS 202 TO 204.

DETAILS No. 202.

AGRICULTURAL COLLEGE FUND.

[Acts 1862, Chap. 166.]

Mass. Bounty Fund Scrip,	$16,000 00	
Mass. T. and G. R. R. Scrip,	8,000 00	
Mass. War Loan Scrip,	3,000 00	
United States $\frac{5}{20}$ Bonds,	50,500 00	
$\frac{6}{10}$ Bonds,	30,000 00	
Town of Milford Bonds,	13,490 00	
City of Salem Bonds,	53,970 00	
of Lynn Bonds,	24,844 35	
Cash uninvested,	6,724 65	
	$206,529 00	
Add difference for market value,	7,880 00	
		$214,409 00
TRANSACTIONS OF THE FUND FOR 1867.		
Receipts.		
From sale of Land Scrip,	$122,856 00	
Cash on hand, January 1, 1867,	173 00	
		$123,029 00
Investments.		
Amount paid for sundry securities,	$116,304 35	
Cash on hand, January 1, 1868,	6,724 65	
		$123,029 00

DETAILS No. 203.

THREE YEARS LOAN.

[Res. 1865, Chap. 24; 1866, Chaps. 5 and 32.]

Amount received from sundry Institutions and Individuals,	$1,055,889 25
Paid on same account,	15,000 00
Balance unpaid, January 1, 1868,	$1,040,889 25

DETAILS No. 204.

SEVEN PER CENT. LOAN.

[Res. 1865, Chap. 24; 1866, Chaps. 5 and 32.]

Amount received from sundry Institutions and Individuals,	$1,842,905 92
Paid on same account,	1,402,805 92
Balance unpaid, January 1, 1868,	$440,100 00

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DETAILS No. 205.

SEVEN AND THREE-TENTHS LOAN.

[Res. 1865, Chap. 76.]

Balance unpaid, January 1, 1867,	$2,825 00
Paid on same account,	1,825 00
Balance unpaid, January 1, 1868,	$1,000 00

DETAILS No. 206.

DEPOSIT LOAN.

[Res. 1865, Chap. 24; 1866, Chaps. 5 and 32.]

Balance unpaid January 1, 1867,	$1,102,732 24
Paid on same account,	1,060,506 44
Balance unpaid, January 1, 1868,	$42,225 80

DETAILS No. 207.

TEMPORARY LOANS.

[Res. 1867, Chap. 89.]

Amount received from sundry Institutions and Individuals,	$1,522,617 74
Paid on same account,	1,138,712 67
Balance unpaid, January 1, 1868,	$383,905 07

DETAILS No. 208.

BOUNTY FUND LOAN.

[Acts 1863, Chaps. 91 and 254; 1865, Chap. 32.]

Dollar Bonds issued to January 1, 1867,	$4,579,500 00	
Sterling Bonds issued to January 1, 1867,	3,996,872 00	
		$8,576,372 00
Sterling Bonds issued in 1867,		3,872 00
Amount of Loan, January 1, 1868,		$8,580,244 00

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DETAILS No. 209.

MASSACHUSETTS WAR LOAN.

[Acts 1865, Chaps. 122 and 284.]

Bonds issued to January 1, 1867,	$2,113,000 00
in 1867,	1,392,000 00
Amount of Loan, January 1, 1868,	$3,505,000 00

DETAILS No. 210.

SCRIP LOANED RAILROAD CORPORATIONS.

[Acts 1838, Chap 9; 1839, Chap. 50; 1854, Chap. 226.]

Loan to Western R. R. Co.,	$4,355,516 00	
Troy & Greenfield R. R. Co.,	1,720,680 00	
Norwich & Worcester R. R. Co.,	400,000 00	
Eastern R. R. Co.,	350,000 00	
Balance of Loans, January 1, 1867,		$6,826,196 00
Payment in 1867.		
On account of Eastern R. R. Loan,		75,000 00
Balance of Loans, January 1, 1868,		$6,751,196 00

DETAILS No. 211.

ALLOTMENT ROLLS.

[Acts 1863, Chap. 58.]

Received from sundry parties,		$3,653 52
Paid on same account,	$2,821 21	
" " "	547 97	
		3,369 18
Balance to credit of account, Jan. 1, 1868,		$284 34

DETAILS No. 212.

MASSACHUSETTS VOLUNTEERS.

[Acts 1863, Chap. 58.]

Balance to credit of account, January 1, 1867,	$76,269 15	
Amount received from sundry parties,	3,540 17	
		$79,809 32
Paid sundry parties,		22,619 59
Balance to credit of account, Jan. 1, 1868,		$57,189 73

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DETAILS No. 213.

RETURNED ALLOTMENTS.

[Acts 1863, Chap. 58.]

Balance to credit of account, January 1, 1867,	$85 33	
Amount received,	38 00	
		$123 33
Paid sundry parties,	. . .	113 33
Balance to credit of account, Jan. 1, 1868,	. . .	$10 00

DETAILS No. 214.

SALES OF BACK BAY LANDS.

[Res. 1857, Chap. 70; Acts 1864, Chap. 313.]

Notes and mortgages received,	$9,621 36	
Cash received,	2,960 10	
		$12,581 46
Payments.		
To Commissioners on Public Lands,	$6,290 73	
Bounty Loan Sinking Fund,	6,290 73	
		$12,581 46

DETAILS No. 215.

HARBOR COMPENSATION FUND.

[Acts 1866, Chap. 149.]

Received from Harbor Commissioners on account of displacement of tide-water, &c., by sundry parties,	$8,857 81

DETAILS No. 216.

NEWBURYPORT BRIDGE FUND.

[Acts 1867, Chap. 337.]

Received on account of Tolls in excess of expenses incurred,	$226 26

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DETAILS No. 217.

WESTERN RAILROAD LOAN SINKING FUND.

NOTES AND MORTGAGES.

[Acts 1838, '39, '41, Chaps. 9, 50, 70 and 131.]

NAME.	Residence.	When Loaned.	When Payable.	Security.	Amount.	Total.
Thos. J. Lobdell, . .	Boston, .	Aug. 1, 1845,	Aug. 1, 1849,	House and Lot No. 8 Medford Court, ...	$2,100 00	
Thos. J. Lobdell, . .	Boston, .	Aug. 1, 1845,	Aug. 1, 1849,	House and Lot No. 10 Medford Court, ...	2,100 00	
Thos. J. Lobdell, . .	Boston, .	Aug. 1, 1845,	Aug. 1, 1849,	House and Lot No. 12 Medford Court, ...	2,100 00	
Josiah Quincy, . .	Boston, .	May 1, 1856,	May 1, 1861,	Stores on Clinton St., Boston, .	20,000 00	
Amount carried forward,	. . .	. . .	. . .	. . . . .		$26,300 00

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WESTERN RAILROAD LOAN SINKING FUND—*Continued.*

Amount brought forward, ...	. . .	$26,300 00
RAILROAD BONDS.		
Hartford and New Haven Railroad Bonds, .	$50,000 00	
Eastern Railroad Bonds, ...	80,000 00	
		130,000 00
RAILROAD STOCKS AT COST.		
Pittsfield and North Adams, 205 shares, . .	$20,045 50	
Boston and Worcester, 544 shares, . . .	59,911 98	
Boston and Lowell, 46 shares, ...	27,361 25	
Boston and Providence, 76 shares, . . .	5,399 25	
		112,717 98
OTHER SECURITIES.		
Massachusetts Sterling 5 per cent. bonds, . .	$593,760 00	
Town of Haverhill bonds, 5 per cent., . .	17,600 00	
Town of South Reading note, 5 per cent., .	10,000 00	
Troy and Greenfield Railroad Sterling scrip, 5 per cent., ...	14,400 00	
Town of Groton note, 5 per cent., . . .	8,000 00	
Town of Quincy note, 5 per cent., . . .	10,000 00	
Massachusetts Consolidation Statutes scrip, 5 per cent., ...	70,000 00	
Troy and Greenfield Railroad scrip, 5 per cent., ...	110,000 00	
City of Roxbury bonds, 5 per cent., . . .	2,000 00	
United States loan, 5 per cent., ...	300,000 00	
United States loan, 6 per cent., ...	1,176,300 00	
City of Lawrence bonds, ...	15,000 00	
Massachusetts Bounty Loan bonds, . . .	75,000 00	
Massachusetts scrip, 6 per cent., . . .	13,000 00	
Baring Brothers, remittances, ...	214,314 63	
		2,629,874 63
		$2,898,892 61
COMMISSIONERS OF THE FUND.		
Balance in hands of Commissioners, Jan. 1, 1868,	. . .	5,839 02
Total amount of the Fund, . . .	. . .	$2,904,731 63

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STATEMENT XV. Loan Sinking Fund. DETAILS 217.

WESTERN RAILROAD LOAN SINKING FUND—*Continued.*

TRANSACTIONS OF THE FUND FOR 1867.		
Receipts, Dividends, Interest, &c., on—		
Boston and Worcester Railroad stock, 490 shares,	$4,900 00	
Boston and Providence Railroad stock, 145 shares,	1,105 00	
Boston and Lowell Railroad stock, 46 shares,	1,840 00	
Hartford and New Haven Railroad bonds, $50,000,	2,849 25	
Eastern Railroad bonds, $100,000,	5,250 48	
Troy and Greenfield Railroad scrip, $110,000,	6,435 00	
Boston and Fitchburg Railroad stock, 43 shares,	215 00	
Pittsfield and North Adams Railroad stock, 205 shares,	584 25	
Josiah Quincy, note, $20,000,	1,000 00	
C. A. Phelps, note, $4,000,	246 66	
Town of Haverhill, scrip, $19,400,	970 00	
Town of South Reading, note, $10,000,	500 00	
Town of Groton, note, $8,000,	440 00	
Town of Quincy, note, $10,000,	500 00	
City of Springfield, note, $2,500,	137 50	
Troy and Greenfield Railroad scrip, £3,000,	496 66	
Boston and Maine Railroad stock, 79 shares,	395 00	
United States Treasury notes, 7 3/10 per cent.,	27,028 25	
United States loan, 6 per cent.,	27,708 00	
City of Lawrence bonds, $15,000,	900 00	
City of Roxbury bonds, $2,000,	100 00	
Massachusetts Sterling scrip,	32,478 83	
Mass. Consolidation Statutes, $70,000,	3,500 00	
Mass. Treasurer's notes, temporary loans,	3,641 48	
United States loan, $300,000,	15,000 00	
Massachusetts Bounty loan, $75,000,	3,750 00	
T. J. Lobdell, notes, $6,300,	635 35	
Massachusetts Scrip, 6 per cent., $13,000,	567 60	
City of Boston bonds, $2,000,	60 00	
Boston & Providence R. R. stock, sold,	9,037 75	
Boston & Maine R. R. stock, sold,	9,865 26	
Fitchburg R. R. stock, sold,	4,982 74	
Troy & Greenfield R. R. bonds, sold,	514 37	
Sundries, accrued interest, premium, &c.,	43,835 70	
	$211,440 13	
Annual payment of Corporation,	40,000 00	
		$251,440 13
Amount carried forward,	. . .	$251,440 13

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WESTERN RAILROAD LOAN SINKING FUND—*Concluded.*

Amount brought forward, ...	. . . .	$251,440 13
Loans Repaid.		
Eastern R. R. bonds, ...	$25,000 00	
J. E. Marshall's note, ...	6,000 00	
A. & C. A. Phelps, note, ...	4,000 00	
O. Arnold & Brothers, note, ...	2,500 00	
City of Boston, note, ...	1,000 00	
of Springfield, note, ...	2,500 00	
Town of Haverhill, note, ...	1,800 00	
		42,800 00
		$294,240 13
Balance in hands of Commissioners, Jan. 1, 1867, ...	. . .	524 92
		$294,765 05
Investments.		
United States loan, 6 per cent., ...	$34,000 00	
Massachusetts Sterling 5 per cent. bonds, . .	16,320 00	
Massachusetts scrip, 6 per cent., ...	5,000 00	
Boston and Worcester R. R. stock, ...	5,400 00	
Eastern R. R. stock, ...	5,000 00	
Baring Brothers, remittances, ...	214,814 63	
	$280,534 63	
Payments.		
Premium, accrued interest, &c., ...	8,391 40	
Cash in hands of Commissioners, Jan. 1, 1868, ...	5,839 02	
		$294,765 05

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DETAILS No. 218.

NORWICH AND WORCESTER RAILROAD LOAN SINKING FUND.

NOTES, MORTGAGES, &C.

[Acts 1854, Chap. 134.]

NAMES.	Residence.	When Loaned.	When Payable.	Security.		
William Ropes,	Boston,	July 1, 1857,	July 1, 1867,	House No. 92 Beacon St., Boston,	$20,000 00	
United States loan, 6 per cent.,					193,500 00	$213,500 00
Cash in hands of Commissioners, January 1, 1868,						8,168 00
						$221,668 00

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N. AND WORCESTER R. R. LOAN SINKING FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR THE YEAR 1867.			
Receipts.			
Interest on William Ropes' note, $20,000,		$1,200 00	
United States bonds,		11,370 00	
Premium, accrued interest, &c.,		4,079 99	
		$16,649 99	
Cash on hand January 1, 1867,		7,540 51	
			$24,190 50
Investments.			
United States Loan, 6 per cent.,		$14,500 00	
Payments.			
Commissioners—			
Salary of Emory Washburn,	$100 00		
of George L. Perkins,	100 00		
of J. H. Loud,	100 00		
		300 00	
Accrued interest, &c.,		1,222 50	
		$16,022 50	
Cash in hands of Commissioners, Jan. 1, 1868,		8,168 00	
			$24,190 50

DETAILS No. 219.

TROY AND GREENFIELD RAILROAD LOAN SINKING FUND.

SECURITIES.

[Acts 1854, Chap. 226.]

Massachusetts Troy and Greenfield Railroad bonds, due April 1, 1890,	$5,000 00	
Massachusetts Troy and Greenfield Railroad bonds, due April 1, 1891,	29,500 00	
Town of Adams bonds, due Jan. 1, 1889,	9,900 00	
Town of Greenfield bonds, due Jan. 1, 1891,	10,000 00	
United States 6 per cent. Loan,	10,000 00	
Mass. 6 and 7 per cent. Treasurer's Notes,	1,000 00	
United States 5-20 bonds,	17,500 00	
		$82,900 00
Cash in hands of Commissioners, Jan. 1, 1868,		10,554 48
		$93,454 48

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STATEMENT XV. Loan Sinking Fund. DETAILS 219.

T. AND G. RAILROAD LOAN SINKING FUND—*Concluded.*

TRANSACTIONS OF THE FUND FOR THE YEAR 1867.		
Receipts.		
Interest on Town of Adams bonds, . . .	$593 25	
Scrip issued to Troy and Greenfield Railroad Company, . . .	2,324 10	
United States 6 per cent. loan, .	1,080 00	
United States 7 3/10 Treasury Notes, .	547 50	
Mass. 7 3/10 per ct. Treasurer's Notes,	757 24	
Premium, accrued interest, &c., . . .	1,053 40	
		$6,355 49
Loans Repaid.		
Mass. 7 3/10 Treasurer's Notes, ...	. . .	6,276 00
Cash on hand, January 1, 1867, ...	. . .	2,110 49
		$14,741 98
Investments.		
United States 5-20 bonds, ...	$4,000 00	
Payments.		
Accrued interest, &c., ...	187 50	
	$4,187 50	
Cash in hands of Commissioners, Jan. 1, 1868, .	10,554 48	
		$14,741 98

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STATEMENT No. XVI.

BANK DEPARTMENT.

SAFETY FUND BANK.		
CR.		
By Public Stocks on deposit, December 31, 1867, as follows:—		
Town of Natick five and one-half per cent. bonds, ...	. . .	$15,000 00
DR.		
To Circulation, December 31, 1867, . . .	$3,714 00	
REVERE BANK.		
CR.		
By Public Stocks on deposit, December 31, 1867, as follows,—		
State of Rhode Island Sixes, ...	. . .	$3,000 00
DR.		
To Circulation, December 31, 1867, . . .	$2,900 00	
BANK OF THE METROPOLIS.		
CR.		
By Public Stocks on deposit, December 31, 1867, as follows:—		
United States Five-Twenties, ...	. . .	$2,000 00
DR.		
To Circulation, December 31, 1867, . . .	$1,958 00	

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STATEMENT XVI. **Bank Department.**

BANK DEPARTMENT—*Concluded.*

BANK OF THE REPUBLIC.		
CR.		
By Public Stocks on deposit, December 31, 1867, as follows:—		
Town of North Chelsea, note, ...	. . .	$8,000 00
DR.		
To Circulation, December 31, 1867, . . .	$2,221 00	
CONTINENTAL BANK.		
CR.		
By Public Stocks on deposit, December 31, 1867, as follows:—		
United States five per cent. bonds, ...	. . .	$1,000 00
DR.		
To Circulation, December 31, 1867, . . .	$948 00	
MOUNT VERNON BANK.		
CR.		
By Public Stocks on deposit, December 31, 1867, as follows:—		
Town of Melrose bonds, ...	. . .	$2,000 00
DR.		
To Circulation, December 31, 1867, . . .	$1,500 00	
HARVARD BANK.		
CR.		
By Public Stocks on deposit, December 31, 1867, as follows:—		
Massachusetts five per cent. bonds, ...	. . .	$10,000 00
DR.		
To Circulation, December 31, 1867, . . .	$985 00	

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STATEMENT showing Bills disallowed by the Auditor, which have afterwards been allowed and paid by order of the Governor and Council.

Certificate.	Description of Bills.	Reasons for Disallowance.
A., May 1,	Monson Almshouse—141 gals. Milk, at 24 cts., $33 84, 655 " " 157 32,	Overcharge, it being furnished at other Almshouses at 20 cents per gallon.
B., July 30,	Monson Almshouse—316 lbs. Beef, at 28 cents per lb., 170 lbs. Lamb, at 30 cents per lb., 58 lbs. Veal, at 25 cents per lb.,	Overcharges.
C., Sept. 6,	Bridgewater Almshouse—Claim of Town of Bridgewater, tuition of State pauper scholars, . . .	Public Schools are free to all, who have a right to attend them, except in cases provided for in sections 5 and 7 of chapter 41 of the General Statutes.
F., Oct. 10,	Bills for current expenses of Tewksbury Almshouse for the month of September, ...	The required affidavit not made by the parties, or the disbursing officer of the institution.
G., Oct. 10,	Tewksbury Almshouse—Bill for pasturage, No. 25, .	Purchase of real estate not a proper charge as a part of current expenses.
	Bill of Davis & Melendy, No. 30,	Not legible.
	Bills Nos. 22, 34, 45 and 69, .	Appeared to have been paid, although the schedule included them as outstanding.
H., Oct. 10,	State Reform School—Bill for conveyance of the Governor and Council to and from the institution, $15; conveyance of Teachers do., $37.50, . . .	Not properly chargeable to current expenses of the institution.
I., Oct. 10,	State Industrial School—Bill of H. E. Boynton, .	Appeared to have been paid.
	Bill of M. Ames, Sup't, "for arrest and trial at Groton," .	Required explanation.
	Bill of Barnard, Sumner & Co.,	Not approved by the Executive Committee, as required by the By-Laws of the institution.
J., Nov. 5,	State Prison—Bill of Day, Wilcox & Co., for October,	Items not specified, as required by statute.

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APPENDIX.

The following Analyses exhibit the details of Expenses paid in 1867 on account of 1866, and previous years, which were not rendered in season to appear in the last Annual Report of this Department:—

LEGISLATIVE DEPARTMENT.			
Stationery, &c., ordered by Sergeant-at-Arms.			
Printing, ...		$158 96	
Postage, Paper, &c., ...		34 25	
			$193 21
Expenses of Legislative Committees.			
Special Committee on Salaries:—			
Charles Adams, Jr.—			
Compensation, 45 days, at $4, . .	$180 00		
Expenses, ...	263 10		
		443 10	
T. Post—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	222 00		
		382 00	
Henry Alexander, Jr.—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	135 00		
		295 00	
J. F. Manahan—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	96 00		
		256 00	
George Foster—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	94 00		
		254 00	
E. W. Lane—			
Compensation, 45 days, at $4, . .	$180 00		
Expenses, ...	63 45		
		243 45	
Asa French—			
Compensation, 45 days, at $4, . .	$180 00		
Expenses, ...	50 00		
		230 00	
Amounts carried forward, ...		$2,103 55	$193 21

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Amounts brought forward, ...		$2,103 55	$193 21
E. L. Barney—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	56 80		
		216 80	
George Heywood—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	56 50		
		216 50	
Rufus Kimball—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	58 00		
		218 00	
Joshua Stone—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	55 00		
		215 00	
J. A. Cunningham—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	42 00		
		202 00	
G. A. Shaw—			
Compensation, 40 days, at $4, . .	$160 00		
Expenses, ...	36 00		
		196 00	
P. E. Aldrich—			
Compensation, 25 days, at $4, . .	$100 00		
Expenses, ...	50 21		
		150 21	
		$3,518 06	
Advertising, ...		82 38	
Clerical Services, ...		120 00	
Travelling Expenses, ...		69 10	
			3,789 54
Legislative Contingent.			
Expenses of Legislature to and from Hoosac Tunnel, ...		$285 00	
Teaming to and from State House, . . .		213 00	
Document Sticks, ...		150 00	
Brooms, Brushes, &c., ...		107 20	
Carriage Hire, ...		27 39	
Labor, ...		131 02	
Miscellaneous, ...		63 11	
House Sand, ...		11 30	
			988 02
			$4,970 77

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EXECUTIVE DEPARTMENT.		
Council Military Contingent.		
Embalming and forwarding bodies of soldiers,	$289 00	
Travelling Expenses of Governor and Staff,	49 00	
		$338 00
Council Contingent.		
Expenses of Governor and Council on official visits,	. . .	24 25
		$362 25
TREASURER'S DEPARTMENT.		
Treasurer's Incidentals.		
Printing,	$52 35	
Advertising,	24 50	
Newspaper,	12 00	
		$88 85
TAX COMMISSIONER'S DEPARTMENT.		
Contingent Expenses.		
Printing,	$32 43	
Stationery,	164 20	
		$196 63
AUDITOR'S DEPARTMENT.		
Auditor's Incidentals.		
Newspapers,	. . .	$56 00
REPAIRS, IMPROVEMENTS, AND FURNITURE AT STATE HOUSE.		
Carpets,	$1,672 46	
Painting, setting glass, &c.,	556 05	
Plumbing,	397 28	
Labor, (Repairs in various rooms,)	301 87	
Oil Cloth,	166 25	
Sundry parties, Washing, Cleaning, &c., at State House,	146 75	
Lumber and Hardware for Repairs,	128 29	
Blacksmithing,	124 32	
Spring Hinges and Table,	32 00	
Cleaning and Repairing Clocks,	27 00	
Making Keys and Repairing Locks,	20 50	
Miscellaneous,	33 13	
		$3,605 90

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FUEL AND LIGHTS FOR STATE HOUSE.		
Furnace, Labor and Repairs on Stoves,	$621 02	
Boston Gas Company,	284 71	
Cleaning and Repairing Chandeliers, &c.,	47 15	
Coal,	48 50	
Charcoal,	69 00	
		$1,070 38
PRINTING.		
Public Documents.		
State Charities,	$4,316 74	
Part 1—Insurance,	2,664 18	
Part 2—Life Insurance,	1,366 81	
Railroad Returns,	2,197 94	
Adjutant-General's Report,	2,022 76	
Registration,	1,649 91	
Attorney-General,	1,509 25	
Auditor's Report,	1,346 19	
Worcester Hospital,	576 20	
Savings Banks,	440 08	
Taunton Hospital,	323 95	
Reform School,	269 29	
State Library,	241 16	
Treasurer's Report,	233 27	
State Prison,	208 85	
Aggregate of Polls, &c.,	146 49	
Bridgewater Almshouse,	120 88	
Institution for Blind,	117 40	
School for Idiots,	95 98	
Returns of Corporations,	71 96	
Statements of Co-operative Associations,	51 87	
Sundry smaller Documents,	2,547 62	
		$22,518 78
Provincial Statutes.		
Compensation of Commissioners,	$750 00	
Clerical Services and other Expenses,	468 64	
		1,218 14
		$23,737 42
JUDICIARY.		
EXPENSES OF SUPREME JUDICIAL COURT.		
Attendance of officers,	$252 00	
Miscellaneous expenses,	204 79	
		$456 79
Amount carried forward,	. . .	$456 79

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Amount brought forward, ...	. . .	$456 79
EXPENSES OF COURTS OF INSOLVENCY.		
Bristol County.		
H. F. Cobb, Officer, attendance, ...	$30 00	
Norfolk County.		
Stationery, ...	44 95	
Worcester County.		
J. B. Sibley, Officer, attendance, ...	24 96	
Hampden County.		
Blanks, ...	17 25	
Middlesex County.		
Daniel Potter, Officer, attendance, . $16 00		
Jefferson Bancroft, Officer, attendance, 106 00		
Printing, ... 15 00		
	137 00	
		254 16
ATTORNEY-GENERAL'S DEPARTMENT.		
Office Rent, ...	$93 75	
Court and other expenses, ...	125 12	
		218 87
		$929 82
BOARD OF AGRICULTURE.		
Travelling Expenses of the Members of the Board of Agriculture.		
C. G. Davis, . $21 30 — *Am't brought up,*	$94 83	
J. B. Moore, . 38 90		
Hollis Tidd, . 34 63 — Phineas Stedman,	77 20	
Velorous Taft, .	33 60	
Am't carried up, $94 83		$205 63
CHARITABLE.		
Expenses State Almshouse		
At Tewksbury, ...	. . .	$1,715 63
Support of State Paupers.		
Taunton Hospital, for board of lunatic paupers, .	$177 35	
Northampton Hospital, for board of lunatic paupers,	9 75	
		187 10
Amount carried forward, ...	. . .	$1,902 73

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Amounts brought forward, ...			. . .	$1,902 73
Cities and Towns.				
Abington, . .	$91 00	*Am't brought up,*	$2,549 13	
Alford, . .	89 61			
Attleborough, .	235 71	Marlborough, .	32 00	
Boston, . .	1,244 35	N. Marlborough,	79 65	
Bolton, . .	9 00	New Bedford, .	93 61	
Cohasset, . .	84 53	Newburyport, .	7 90	
Clinton, . .	48 00	Nantucket, .	60 00	
Chicopee, . .	44 44	Oxford, . .	147 90	
Dover, . .	30 25	Rehoboth, . .	52 00	
Edgartown, .	12 85	Raynham, . .	26 57	
Grafton, . .	179 46	Stoughton, . .	103 09	
Groton, . .	30 00	South Danvers, .	97 44	
Hudson, . .	32 95	Salem, . .	36 00	
Hinsdale, . .	155 29	Stoneham, . .	18 00	
Ipswich, . .	51 86	Taunton, . .	158 29	
Littleton, . .	30 08	Winchendon, .	98 80	
Montague, . .	107 75	West Cambridge,	114 00	
Milford, . .	72 00	Watertown, .	8 00	
		Winthrop, . .	86 07	
Am't carried up,	$2,549 13			3,768 45
Burial of State Paupers—Paid Cities and Towns.				
Amesbury, . .	$10 00	*Am't brought up,* .	$1,795 50	
Boston, . .	1,120 50	Marlborough, .	15 00	
Bolton, . .	5 00	Middleton, . .	7 50	
Chicopee, . .	22 50	New Bedford, .	150 00	
Deerfield, . .	15 00	Oxford, . .	12 50	
Dorchester, . .	5 00	Quincy, . .	5 00	
Edgartown, . .	5 00	Somerville, .	22 50	
Fall River, . .	195 00	Salem, . .	57 50	
Gardner, . .	10 00	Spencer, . .	7 50	
Hudson, . .	5 00	Southbridge, .	117 50	
Hopkinton, . .	5 00	Stoughton, . .	17 50	
Hinsdale, . .	10 00	Stoneham, . .	7 50	
Lawrence, . .	97 50	Taunton, . .	45 00	
Lowell, . .	265 00	Worcester, .	67 50	
Milford, . .	25 00	W Cambridge, .	10 00	
		Watertown, .	2 50	
Am't carried up, .	$1,795 50			2,340 50
Coroners' Inquests.				
July 21, On body of John P. Lind— C. C. Dillingham, Coroner, Expenses, . . .			$47 34	
Aug. 11, On body found on shore at Barnstable— Luther Hinckley, Coroner, Expenses, . . .			8 00	
Amounts carried forward, ...			$55 34	$8,011 68

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Amounts brought forward,	$55 34	$8,011 68
Oct. 9, On body of unknown man— Daniel Paine, Coroner, Expenses,	17 25	
Nov. 27, On body of unknown man— George K. Daniell, Coroner, Expenses,	17 46	
Dec. 31, On bodies of unknown persons— E. B. Moore, Coroner, Expenses,	58 96	
		149 01
		$8,160 69
MILITARY.		
Adjutant-General's Incidentals.		
Paper,	$54 50	
Pencils, Mucilage, &c.,	92 36	
		$146 86
QUARTERMASTER-GENERAL'S AND ORDNANCE BUREAU.		
Materials for Tents,	$221 50	
Transportation of Guns,	87 43	
Stationery,	145 95	
Gas,	52 50	
Lumber, Halliards, &c.,	23 07	
Miscellaneous,	51 64	
		582 09
Military Accounts.		
Co. A, 1st Battalion Cavalry, for Special Duty in 1866,	$638 50	
Co. B, 1st Battalion Cavalry, for Special Duty in 1866,	365 00	
Officers 2d Battalion Infantry, for Special Duty in 1866,	12 00	
Co. A, 2d Battalion Infantry, for Special Duty in 1866,	143 00	
Co. B, 2d Battalion Infantry, for Special Duty in 1866,	95 50	
Co. K, 5th Regiment Infantry, for Special Duty in 1866,	257 50	
Co. D, 8th Regiment Infantry, for Special Duty in 1866,	235 00	
Adjutants' Salaries,	250 50	
Salaries of Brigade Inspectors,	19 24	
Salary of Division Inspector,	12 08	
Copying Rolls at Washington,	81 00	
Advertising,	386 25	
Expenses attending Elections,	268 20	
Postage,	135 21	
		2,898 98
SURGEON-GENERAL'S BUREAU.		
Carriage Hire and Sundry Miscellaneous Expenses,	. . .	131 43
Amount carried forward,	. . .	$3,759 36

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Amount brought forward, ...	. . .	$3,759 36
Aid to Non-Resident Volunteers.		
Amount paid to Non-Resident Volunteers and their Families, ...	. . .	1,248 07

Militia Bounty.

Acton, . .	$114 50	*Am't brought up,*	$7,292 50
Ashburnham, .	46 00		
Beverly, . .	125 00	Lowell, . .	286 00
Boston, . .	3,800 00	Lynn, . .	474 00
Cambridge, .	160 00	Malden, . .	206 50
Charlestown, .	724 00	Marblehead, .	115 50
Chelmsford, .	196 50	Medford, . .	296 00
Chelsea, . .	275 00	New Bedford, .	410 00
Concord, . .	151 00	Newburyport, .	226 00
Cummington, .	125 00	Roxbury, . .	622 50
Dorchester, .	101 50	Salem, . .	280 50
Enfield, . .	116 00	Scituate, . .	76 00
Fall River, .	96 50	Somerville, .	141 50
Fitchburg, . .	119 00	South Danvers, .	25 50
Gloucester, .	92 00	South Reading, .	146 00
Groton, . .	159 50	Springfield, .	53 00
Halifax, . .	130 00	Taunton, . .	109 00
Hudson, . .	122 50	Woburn, . .	146 50
Lawrence, .	638 50	Worcester, . .	154 50
Am't carried up,	$7,292 50		$11,061 50

Co. A, 4th Regiment Infantry, ...	198 00	
Co. F, 9th Regiment Infantry, ...	96 50	
Field and Staff—		
1st Division, ...	132 00	
1st Brigade, ...	165 00	
1st Regiment of Infantry, ...	291 00	
2d Regiment of Infantry, ...	234 00	
3d Regiment of Infantry, ...	183 00	
7th Regiment of Infantry, ...	240 00	
9th Regiment of Infantry, ...	256 00	
1st Battalion of Infantry, ...	117 00	
2d Battalion of Infantry, ...	36 00	
1st Battalion of Cavalry, ...	147 00	
2d Brigade, ...	165 00	
5th Regiment of Infantry, ...	183 00	
6th Regiment of Infantry, ...	315 00	
8th Regiment of Infantry, ...	263 00	
1st Company of Cadets, ...	18 00	
2d Company of Cadets, ...	27 00	
		14,128 00
		$19,135 43

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REFORMATORY AND CORRECTIONAL.			
State Prison.			
Miscellaneous Expenditures, ...		. . .	$4,871 52
Industrial School.			
Miscellaneous Expenditures, ...		. . .	1,756 59
Arrest of Fugitives.			
Warrant, March 2, 1866, for arrest of Charles T. Clark and Isaac Marshall:			
Peter C. Thayer, Agent—			
Expenses, ...		$14 85	
Warrant for rendition of fugitives from justice in Maine:			
Hall, Dame and Bullock, Agents—			
Expenses, ...		36 75	
Warrant for arrest of Alex. Kinzing:			
John P. Lynch, Agent—			
Expenses, ...		35 88	
Warrant, July 13, 1866, for arrest of William W. Williams:			
J. S. Hunt and J. W. Baker, Agents—			
Expenses, ...		226 90	
			314 38
			$6,942 49
MISCELLANEOUS.			
Harbor Commissioners.			
Josiah Quincy, Commissioner—			
Compensation, 92 days at $5, . .	$460 00		
Expenses, ...	17 30		
		$477 30	
S. E. Sewall, Commissioner—			
Compensation, 44 days at $5, ...		220 00	
W. Mixter, Commissioner—			
Compensation, 21 days at $5, . .	$105 00		
Expenses, ...	85 90		
		190 90	
J. C. Delano, Commissioner—			
Compensation, 9 days at $5, . . .	$45 00		
Expenses, ...	57 00		
		102 00	
D. E. Ware, Commissioner—			
Compensation, 36 days at $5, . .	$180 00		
Expenses, ...	1 30		
		181 30	
			$1,171 50

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COMMISSIONERS ON HOURS OF LABOR.			
E. H. Rogers, Commissioner—			
Compensation, 125 days, at $5, . .	$625 00		
Expenses, ...	48 70		
		$673 70	
Amasa Walker, Commissioner—			
Compensation, 47 days, at $5, . .	$235 00		
Expenses, ...	168 66		
		403 66	
William Hyde, Commissioner—			
Compensation, 20 days, at $5, . .	$100 00		
Expenses, ...	113 00		
		213 00	
Joint Expenses, Printing and Advertising, . .		66 63	
			$1,356 99
COMMISSIONERS ON CLAIMS OF HAUPT & CO.			
L. F. Brigham, Commissioner—			
Compensation, ...	$960 00		
Expenses, ...	50 00		
		$1,010 00	
J. T. Robinson, Commissioner—			
Compensation, ...	$781 00		
Expenses, ...	214 00		
		995 00	
G. B. Weston, Commissioner—			
Compensation, ...	$381 00		
Expenses, ...	154 00		
		535 00	
C. I. Reed, Attorney-General—			
Compensation for professional services, . .		750 00	
			$3,290 00
PRESERVATION OF BATTLE FLAGS.			
Carpenters, material and labor, ...		$510 12	
Drawings of parts of design and superintendence of work, ...		483 00	
Measurement of Hall, and design for disposing of flags, ...		100 00	
Travelling expenses, &c., ...		70 00	
Tablets, painting, marking and putting on the same, ...		28 55	
			$1,191 67

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CORPORATION TAX.		
Amount refunded cities and towns, ...	. . . .	$99,319 69
NORTHAMPTON LUNATIC HOSPITAL.		
Raising four tanks, ...	. . . .	$192 81
INSURANCE COMMISSIONERS.		
Clerical services rendered previous to establishment of the new Commission, ...	. . . .	$556 72

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